

CLEMENTS'
CUSTOMS GUIDE
FOR
1836 & 1837

Price in Boards, 5s. Bound in Cloth, 5s. 8d.

ADVERTISEMENT.

"CLEMENTS' CUSTOMS GUIDE" will be published annually in about the month of September, and will embrace every Legislative and other alterations, that may have occurred in the preceding twelve months ; the Compiler therefore respectfully requests, that all orders for the Work may be forwarded to him, ~~not later than the month of August~~ in the month of August ^{or} his List of Subscribers (or parties so disposed) may be inserted

CLEMENTS' CUSTOMS GUIDE,

CONTAINING COPIOUS EXTRACTS FROM THE
MANAGEMENT, REGULATION, REGISTRY,
SMUGGLING, NAVIGATION, AND WAREHOUSING ACTS;

WITH
TABLES OF THE DUTIES
PAYABLE UPON THE IMPORTATION OF FOREIGN GOODS INTO
GREAT BRITAIN AND IRELAND,
AND UPON THE
EXPORTATION OF BRITISH GOODS;

THE CUSTOMS AND EXCISE BOUNTIES AND DRAWBACKS, THE
EXCISE DUTIES, THE SOUTH SEA DUTIES, THE TONNAGE DUTIES,
THE COUNTERVAILING DUTIES BETWEEN ENGLAND AND IRE-
LAND, THE RUSSIA COMPANY DUTIES, AND THE ORPHAN
DUES PAYABLE UPON WINE IMPORTED INTO LONDON;

AS WELL AS
THE DUTIES PAYABLE UPON GOODS IMPORTED INTO THE ISLE OF MAN, THE BRITISH
POSSESSIONS IN AMERICA, THE CAPE OF GOOD HOPE, &c.,

TO WHICH IS ADDED A LIST OF
THE WAREHOUSING PORTS,
AND THE
Description of Goods allowed to be Warehoused at each Port,

ALSO
CONSTRUCTED TABLES OF ALL ARTICLES ALLOWED TO BE SHIPPED AS STORES AND
EVERY REGULATION APPLICABLE THERE TO;

TOGETHER WITH
AN APPENDIX,
Containing an Alphabetical Arrangement of the different Articles of Merchandize,
shewing the place of their Growth and Production, and the Countries from
whence they are commonly imported, with every Customs Regulation that
may operate on the same;

ALSO
*Every Order of the Lords of the Treasury or of the Commissioners of the
Customs, which may bear upon any portion of the matter treated of.*

By **GEORGE CLEMENTS,**
CUSTOM-HOUSE, LONDON.

PUBLISHED BY
JOHN RICHARDSON, 91, ROYAL EXCHANGE,
LONDON.

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INTRODUCTION

TO THE FIRST EDITION.

The Laws and Regulations of the Customs, by their number and the variety of objects to which they apply, affect extensively the operation of commerce, and an acquaintance with them, or such at least as concern his particular occupation, is indispensable to the man of business, as well as to the Officer of the Revenue, whose charge it is to secure their due observance.

Upon these considerations, and to serve the beneficial purposes alluded to, numerous Publications have from time to time appeared, and the extensive circulation which most of them have obtained, is at once an evidence of their utility, and of the desire on the part of the Public, to encourage the compilation of Works of a similar nature.

A Session of Parliament rarely passes without some alteration in the Laws of the Customs, and the last two Sessions were unusually fertile in this respect. It would be useless to enter into particulars, but there is one new measure fraught with so much immediate benefit, and so promising as to its future results, that it requires to be specially noticed; The trade with the East Indies and China; and this great change in our Commercial System has necessarily given rise to a variety of new rules of practice, with which it is equally expedient for the Officer and the Trader to become acquainted. The Compiler of the present Volume considered this occasion a fit one for the exercise of his industry, and he needed not inducements to call it into action, for it was highly desirable for him to convert, as far as might be practicable, his vacant hours into a source of profit, and he wished to give an open proof of his desire to render himself useful. In the outset of his undertaking he had occasional misgivings as to the result of his labours; but the acquisition of a List of Patrons and Subscribers far more numerous than he could have presumed to anticipate, (chiefly procured by Friends whose kind offices will not be forgotten,) removed his doubts, enlarged his prospects, and animated him to the completion of the Work, which is now respectfully submitted to the Public.

The contents of the present Volume (which are detailed in the subjoined Table) cannot, as regards the subjects treated of, be supposed to differ much from what may be met with in Works of a similar description, but there seemed room for some improvement in the order and disposition of the materials. To this point particular attention has been paid, and, it is hoped, with some success. Sensible of the great inconvenience of frequent references from one part to another of the same Work, the Compiler has collected and placed under each article, (in Alphabetical arrangement in the Appendix,) the substance of the several Acts or Orders by which it is affected. This plan has necessarily caused much repetition, and has thereby increased the expense of printing the Work; but it is obvious that the person who consults it, will save considerably in point of time and convenience, and it is confidently expected, that the purchaser will find himself in possession, at a very moderate price, of a Book, readily furnishing all the information which in its title it professes to impart.

To those kind Friends whose names appear in his Subscription List, the Compiler is anxious to express his grateful acknowledgments, and he cherishes the expectation, that the recommendation which their continuance so strongly implies, may have some influence in his favour, so that he may, with increased confidence, present himself to public notice on a future occasion.

LONG ROOM, CUSTOM-HOUSE,
22d September 1835.

INTRODUCTION

TO THE PRESENT EDITION.

It may be supposed that, after having already appeared before the Public for the last two years, the Compiler can have but little in the way of general remarks, to offer in his address.

In regard to the present Edition, he flatters himself, (if unprecedented demand and extensive circulation be a just criterion of the utility of a Work,) that it may claim a rank amongst many of its kind, and that surpassed by none of its predecessors, for cheapness and the variety of information it embraces, it will continue to be received, with at least an equal degree of favour, to that it has hitherto enjoyed.

It is not merely in the United Kingdom or on the Continent of Europe, that the "Customs Guide" enjoys popularity; the contributions from other parts far more remote, (in the short period before adverted to,) shew, that there is scarcely a quarter of the Globe, where this Edition is not known; and it affords the Compiler the highest satisfaction to learn, that it is appreciated on account of the arrangement, and the correctness of the information it contains.

The present Volume, which has been carefully revised, and embraces all the alterations that have occurred in the preceding twelve months, is now most respectfully submitted to his Patrons and Subscribers.

CUSTOM-HOUSE, LONDON,
7 Sept. 1836.

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COMMENTS ON
CLEMENTS' CUSTOMS GUIDE.

WEEKLY DISPATCH, 13 DEC. 1835.

CLEMENTS' CUSTOMS GUIDE, is a book that will be found of infinite service in the Mercantile World. It embraces all requisite particulars as to Duties, Drawbacks, &c. on all articles of Import and Export, and a well arranged Appendix affords great facilities of reference, as well as useful information on different articles of merchandize.

SHIPPING GAZETTE, 22 JAN. 1836.

CLEMENTS' CUSTOMS GUIDE for 1835 and 1836. This is one of the most useful of Annual Publications. Mr. CLEMENTS, who is, we believe, officially engaged in the Long Room of the London Custom House, presents in this complete little work, a mass of important information respecting the Customs transactions. The diversity of subjects embraced by it, all however, strictly in connexion with the general design, prevents us from any thing like enumeration. We can say of it in brief—after a cursory glance at the present production, the preceding one having been more leisurely examined by us—that it is an indispensable work of reference to the Merchant, Ship-owner, and Broker. The quantity of Tabular matter makes it surprising to us, that the Work should be rendered at such a very moderate price.

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ABSTRACTS FROM ACTS
RELATING TO THE
LAWS OF THE CUSTOMS,
AND EVERY ORDER OF THE
LORDS OF HIS MAJESTY'S TREASURY,
OR OF THE
COMMISSIONERS OF HIS MAJESTY'S CUSTOMS,
OPERATING ON ANY PART THEREOF.

SMUGGLING ACT.

[3 & 4 Wm. IV. cap. 53.]

SECTION 10.—All vessels and boats made use of in the removal or conveyance of any goods liable to forfeiture, under this or any other Act relating to the Revenue of Customs, shall be forfeited (1). Vessels and boats.

Sec. 11.—The owner of every vessel belonging to His Majesty's subjects shall cause to be painted upon the outside of the stern of every boat belonging to such vessel, the name of the vessel, and the port to which she belongs, and the master's name, withinside the transum, in white or yellow Roman letters, not less than two inches in length, on a black ground, and every such boat not so marked, shall be forfeited. Vessels' boats to have name of vessel, &c.

(1) If any person shall hoist, carry or wear on board any vessel, whether merchant or otherwise, belonging to any of His Majesty's subjects, without particular warrant for so doing, His Majesty's Jack, commonly called the Union Jack, or any pendant, or any such colours as are usually worn by His Majesty's ships, or any flag, jack, pendant, or colour resembling those of His Majesty, or any ensign or colour whatever other than those prescribed by proclamation, then and in every such case the person having the charge of such vessel, or the owner or owners thereof, and every other person so offending, shall forfeit a sum not exceeding £500, and every such jack, flag, ensign or colour, so prohibited to be worn, shall be forfeited. 4 Wm. 4. cap. 13, sec. 11.

Vessels and Boats : **Sec. 12.**—The owner of every boat not belonging to any vessel, shall cause to be painted upon the stern of such boat in white or yellow Roman letters of two inches in length on a black ground, the name of the owner thereof, and the port or place to which she belongs, and any such boat not so marked, shall be forfeited.

Piloting or fishing boats to be tarred, &c. **Sec. 13.**—The owner of every vessel or boat employed on the coast of the United Kingdom in piloting or fishing, shall cause every such vessel or boat to be painted or tarred entirely black, except the name or other description now required by law to be painted on the same, and every such vessel or boat found not so painted or tarred, and every boat so painted as to resemble any boat in any employment in His Majesty's service, shall be forfeited; but nothing herein contained shall extend to prevent any distinguishing mark from being placed on any such vessel or boat, or to be otherwise painted, if the Commissioners of Customs shall think proper to allow the same, and which shall be expressed in the licence.

Vessels having secret places to be forfeited. **Sec. 14.**—Any British vessel or boat having false bulkheads, false bows, double sides or bottoms, or any secret place whatsoever, adapted for the purpose of concealing goods, or having any hole, pipe or other device in or about the same, adapted for such purpose, shall be forfeited; and all Foreign vessels or boats, not being square-rigged, coming to or arriving at any port in the United Kingdom, having on board any goods liable to duties or prohibited, concealed in false bulkheads, false bows, double sides or bottoms, or any secret place whatsoever, shall be forfeited.

Goods concealed to be forfeited. **Sec. 15.**—If any goods which are subject to duty or restriction in respect of importation, or which are prohibited to be imported into the United Kingdom, shall be found concealed in any manner on board any vessel, or shall be found, either before or after landing to have been concealed, then all such goods, and all other goods which shall be packed with them, shall be forfeited.

Licences : **Sec. 16.**—All British vessels not being square-rigged or propelled by steam, and all such vessels whether propelled by steam or otherwise, being of less burthen than 200 tons, of which the length is to the breadth in a greater proportion than three feet six inches to one foot, and all such last mentioned vessels carrying arms for resistance, and all vessels of more than 200 tons burthen, armed with more than two carriage-guns of a calibre exceeding four pounds, and with more than two muskets for every ten men, and all British boats which shall be found within 100 leagues of

the coast of the United Kingdom, shall be forfeited, unless the owner thereof shall have obtained a licence from the Commissioners of Customs.

Licences :

Sec. 17.— Every vessel or boat belonging in the whole or in part to His Majesty's subjects, or whereof one-half of the persons on board shall be subjects of His Majesty, which shall be navigated by a greater number of men (officers and boys included) than in the following proportions, viz:—

Proportion
of men for
vessels.

NOT BEING A LUGGER.

Tons.		Tons. Men.	
Above	5	30	4
	30	60	5
	60	80	6
	80	100	7

BEING A LUGGER.

Tons.		Tons. Men.	
Above	—	30	8
	30	50	9
	50	60	10
	60	80	11
under	80	100	12

And above that tonnage, one man for every 15 tons of such additional tonnage.

And if above 100 tons, one man for every 10 tons of such additional tonnage.

and shall be found within 100 leagues of the coast of the United Kingdom, shall be forfeited, unless such vessel, boat or lugger, shall be especially licenced for that purpose by the Commissioners of Customs (1).

(1) PRESCRIBED LIMITS FOR VESSELS AND BOATS REQUIRING LICENCES.

- 1st. Fast-rowing boats are limited to a distance not exceeding four leagues from the English coast, between the North Foreland and Beachy Head, nor exceeding six leagues from any other part of the coast, nor exceeding twenty leagues along the coast.
- 2nd. Open boats under 15 tons, constructed for sailing and rowing, are not to exceed four leagues from the coast between the North Foreland and Beachy Head, nor eight leagues from any other part of the coast.
- 3rd. Open vessels and boats above 15 tons, are not allowed to exceed the like distance from the coast, nor more than seventy leagues along the coast.
- 4th. Open vessels or open boats of whatever tonnage, requiring a licence on account of their construction or equipment, are not allowed to go Foreign, except boats belonging to such vessels as are allowed to go Foreign.
- 5th. Decked vessels and boats under 15 tons, and not square-rigged, are not allowed to exceed four leagues from the British coast, between Beachy Head and the North Foreland, nor twelve leagues from any other part of the coast; and along the English coast they are restricted to 70 leagues, unless employed in pleasure only.
- 6th. Decked vessels above 15 tons and under 70 tons not square-rigged and intended to be employed Foreign, are restricted to fifty leagues along the French coast, and to certain ports on the said coast, but such vessels are allowed on the English coast, a coasting trade generally C. O. 25 Feb. 1817.

Boats employed in the Mackerel Fishery on the coast of Cornwall,

Licences :

Owners to
give Bond

Sec. 19.—Before any such licence shall be granted for the use of any vessel or boat, the owner or owners thereof shall give security by bond in the single value of such vessel or boat (1), with conditions that the same shall not be employed in the importation, landing or removing, nor in the exportation or relanding of any goods contrary to law, nor shall do any thing contrary to any Act relating to the Revenue of Customs or Excise, or the protection of trade in the United Kingdom, nor shall be employed otherwise than mentioned in the licence, and within the limits prescribed therein, and in case of the loss, breaking up, or disposal of such vessel or boat, that the licence shall be delivered up within six months from the date of such loss, breaking up or disposal, and such bonds given in respect of any boat shall not be liable to stamp duty.

Bonds given
by minors.

Sec. 21.—All bonds given by persons under the age of twenty-one years, in pursuance of the direction contained in this Act, shall be valid and effectual to all intents and purposes.

Vessels to
be em-
ployed only
as set forth
in licence

Sec. 22.—When any vessel or boat shall be found or discovered to have been employed in any manner, or in any limits other than such as shall be specified in the licence, or if such licence shall not be on board, or shall not at any time be produced and delivered for examination, to any officer duly authorized demanding the same, then such vessel or boat, and all the goods laden on board, shall be forfeited.

and having their nets on board, or going to or returning from market, may navigate to the distance of 20 leagues from the English coast, and along the coast from Portsmouth to the Land's End, or if belonging to the ports of Penzance or St. Ives, from Portsmouth to Bristol, but they are restricted from touching at the Islands of Guernsey or Alderney, or at the Caskets. C. O. 3 April 1817.

The Commissioners of Customs (upon consideration of the restrictions contained in the 6th clause of the foregoing regulations) will in conformity with usual practice, extend the limits for any vessel or boat, where it shall appear necessary for the fair employment thereof, in the Fisheries or otherwise. C. O. 4 March 1818.

The strict provision of the law is not to be enforced against vessels bona fide employed in fishing, and assisting vessels in distress, when the master and owners thereof are of good character, but such vessels may have an additional number of hands, as well as an extension of limits. Min. C. C. 21 Aug. 1827.

(1) Bond is not to be required in any higher sum than £ 1,000, although the single value of the vessel or boat should exceed that amount, and no Bond shall be cancelled until the space of twelve calendar months after the licence shall have been delivered up, but remain in full force during that period. Sec. 20 and 25.

Sec. 23.—Nothing herein contained shall extend to any vessel, boat, or lugger belonging to any of the Royal Family, or being in the service of the Navy, Victualling, Ordnance, Customs, Excise, or Post-office, nor to any whale boat or boats solely employed in the Fisheries (1); nor to any boat belonging to any square-rigged vessel in the merchant service; (2) nor to any life boat or tow boat used in towing vessels belonging to licenced Pilots; nor to any boat used solely in rivers or inland navigation; nor to any boat solely engaged in fishing on the coasts of Scotland; nor to any boats so used on the coast of Ireland. 6 & 7 Wm. 4, cap. 60, sec. 8.

Sec. 24.—If any person shall counterfeit, erase, alter, or falsify, or cause the same to be done by others, any licence, or shall knowingly make use of any licence so counterfeited, erased, altered or falsified, such person shall for every such offence forfeit the sum of 500*l*.

Sec. 27.—All the provisions herein contained, relating to the licencing of vessels and boats, shall extend to the Islands of Guernsey, Jersey, Alderney, Sark and Man.

Sec. 33.—If any officer or other person being duly employed for the prevention of smuggling, shall make any collusive seizure, or deliver up, or make any agreement to deliver up, or not to seize any vessel or boat, or any goods liable to forfeiture, or shall take any bribe for the neglect or the non-performance of his duty, every such officer or other person shall forfeit for every such offence the sum of 500*l*. and be rendered incapable of serving His Majesty in any office whatever; and every person who shall give or promise to give any bribe, or shall make any collusive agreement with any such officer or person as aforesaid, to induce him to neglect his duty, shall forfeit the sum of 200*l*.

Sec. 38.—Any officer of the Customs, or persons acting under the directions of the Commissioners of Customs having a writ of assistance under the seal of His Majesty's Court of Exchequer, may take a constable or other public officer inhabiting near the place, and in the day-time, enter into and search any house, shop, cellar, warehouse, room or other place, and in case of resistance, may break

(1) This exception applies only to boats used in the established and recognized fisheries, such as the Southern and Greenland whale fisheries, and not to boats employed in fishing upon the coasts of this kingdom. C. O. 17 Dec. 1825.

(2) Steam vessels and their boats, are placed in respect to licences, upon the same footing as square-rigged vessels and their boats. C. O. 18 Jan. 1826.

Vessels and Goods. open doors, chests, trunks and other packages, and there seize, and from thence bring any uncustomed or prohibited goods, and secure the same in the Customs warehouse (1), and such constable or other public officer duly sworn as such, may act as well without the limits of any place for which he shall be so sworn, as within such limits.

Duration of writs of assistance. Sec. 39.—All writs of assistance, shall continue in force during the whole of the reign in which such writ shall have been granted, and for six months after the conclusion of such reign.

Officers may stop carts, &c. Sec. 40.—Any officer of the Customs or Excise, or other person employed for the prevention of smuggling, upon reasonable suspicion, may stop and examine any cart, waggon or other means of conveyance, and ascertain whether any smuggled goods are contained therein, and the officer or other person so stopping and examining such cart, &c. shall not be liable to any prosecution on account of such stoppage, and all persons driving or conducting such cart, &c. refusing to stop when required to do so in the King's Name, shall forfeit the sum of 100*l*.

Penalty for concealing goods. Sec. 41.—Every person who shall be concerned in the unshipping of any prohibited goods, or goods the duties for which shall not have been paid or secured, or who shall conceal, or permit it to be done, any goods which shall have been illegally unshipped or removed from the warehouse, shall forfeit either treble the value of the goods or the penalty of 100*l*. at the election of the Commissioners of Customs.

Penalty for offering pretended smuggled goods for sale. Sec. 47.—If any person shall offer for sale any goods under pretence that the same are prohibited, or have been unshipped without payment of duties, then such goods (although not liable to any duties or prohibited), shall be forfeited, and the person offering the same for sale, shall forfeit the treble value of the goods, or the penalty of 100*l*. at the election of the Commissioners of Customs.

(1) If any person shall obstruct any officer, or other person employed for the prevention of smuggling, in the execution of his duty, or shall rescue, or cause to be rescued any goods which shall have been seized, or shall attempt to do so, or shall before or after any seizure, stave, break or destroy any goods, such person being convicted thereof, shall be imprisoned in any of His Majesty's Gaols within the jurisdiction of the convicting Magistrates, wherein the sentence of hard labour can be executed, or in any House of Correction, nearest to the place where such offender is convicted, and there kept to hard labour for any term not less than six, nor greater than nine calendar months, and for the second offence, for any term not less than nine, nor greater than twelve calendar months, and for the third or any subsequent offence, for twelve calendar months. 4 Wm. 4, cap. 13, sec. 2, and 6 & 7 Wm. 4, cap. 60, sec. 9.

Sec. 76.—All vessels, boats and goods which shall be forfeited under any law relating to the Customs, and which have been ordered to be prosecuted by the Commissioners of Customs, shall be deemed to be condemned, and may be sold in manner directed by law, unless the person from whom the same shall have been seized or the owner of them shall, within one calendar month from the day of seizure, give notice in writing, if in London, to the Secretary or Solicitor of the Customs, and if elsewhere to the seizing officer, or to the collector and comptroller, that he intends to claim them (1).

Vessels and
Goods :

Such sei-
zures to be
sold unless
claimed.

Sec. 101.—Upon the entry of any claim to any vessel, boat or goods seized and ordered to be prosecuted as aforesaid, the person who shall enter such claim as the owner thereof, (in case such claimant resides in the United Kingdom,) shall be bound with two sufficient sureties in the penalty of 100*l.*, to answer and pay any costs occasioned thereby, and if such owner shall not reside in the United Kingdom, then the attorney or solicitor, by whose directions such claim shall be entered, shall in like manner, and for the like purposes, be bound with two sufficient sureties in the penalty aforesaid.

Owner to
give securi-
ty for costs.

Sec. 115.—No justice of the peace who is a collector or comptroller, or otherwise connected with the collection of Customs or Excise, shall take cognizance of any matter relating to the summary conviction of persons offending against this or any other Act relating to the Customs.

Justices in
the Revenue,
not to inter-
fere in con-
victions.

(1) When application is made for the restoration of any seizure, the particulars of all unavoidable expences incurred thereon, are to be stated by the officers in their report upon such application, in order that in cases of delivery, the Board may judge whether the parties should or should not pay the amount. Min. C. C. 10 Aug. 1827.

In cases where any vessel shall have been seized for a breach of the Revenue Laws, (the same not being a vessel suspected to be employed in smuggling,) the collector and comptroller may upon application being made to them in writing, release such vessel, upon taking security in the penalty of the value of the vessel, with condition to pay the amount of any composition, fine or satisfaction, which may be awarded on the release of such vessel. Min. C. C. 6 Aug. 1829.

REGISTRY ACT.

[3 & 4 Wm. IV. cap. 55.]

Vessels not registered. **SECTION 4.**—If any vessel, not being duly registered, shall exercise any of the privileges of a British vessel, the same shall be subject to forfeiture.

Vessels entitled to be registered. **Sec. 5.**—No vessel shall be registered, except such as are wholly of the built of the United Kingdom (1), or of the Isle of Man, or of the Islands of Guernsey or Jersey, or some of the Colonies in Asia, Africa or America, or of Malta, Gibraltar or Heligoland (2), which belong to His Majesty at the time of the building of such vessel, or such vessels as shall have been condemned in any Court of Admiralty, as prize of war (3), or such vessels as shall have been condemned in any competent court, as forfeited for the breach of the laws made for the prevention of the slave trade, and which shall wholly belong to His Majesty's subjects, duly entitled to be owners of vessels.

Foreign repairs not to exceed 20s. per ton. **Sec. 7.**—No vessel shall continue to enjoy the privileges of a British vessel, after the same shall have been repaired in a foreign country, if such repairs shall exceed the sum of 20s. for every ton of the burthen, unless such repairs were necessary by reason of extraordinary damage sustained, to enable her to perform the voyage in which she was engaged, and to return to some port in His Majesty's dominions; and whenever any vessel which has been so repaired shall arrive at some such port, the person having

(1) A vessel constructed in the United Kingdom of timber prepared for that purpose in a foreign country, cannot be deemed to be wholly British built, and is not therefore entitled to registry as such. C. O. 15 Jan. 1830.

(2) Vessels registered at Malta, Gibraltar or Heligoland, shall not be entitled to the privileges and advantages of British vessels in any trade between the United Kingdom, or any of the British Possessions in America. Sec. 3.

(3) Vessels condemned for acts of piracy are not to be considered as prize of war, and they are not as such entitled to British registers. Opinion of King's Advocate. C. O. 3 Jan. 1834.

the command thereof, shall report to the collector and comptroller, that such vessel has been so repaired, under penalty of 20*s*. for every ton of the burthen; and if it shall be proved to the satisfaction of the Commissioners of Customs, that she was seaworthy at the time she departed from His Majesty's dominions, and that no greater quantity of repairs have been done than was necessary (1), it shall be certified on the certificate of registry, that the privileges of the said vessel have not been forfeited.

Repairs to be reported on arrival.

Sec. 8.—If any vessel duly registered shall be declared to be stranded or unseaworthy, and incapable of being recovered or repaired to the advantage of the owners, and for such reasons be sold by an order of any competent court, the same shall be deemed to be a vessel lost or broken up, and shall never again be entitled to the privileges of a British vessel.

Vessels unseaworthy to be deemed lost, &c.

Sec. 9.—No vessel which has been, or shall hereafter be captured by and become prize to an enemy, or sold to foreigners, shall again be entitled to the privileges of a British vessel (2).

British captured ships.

Sec. 10.—No certificate of registry shall be granted in any other port than the one to which such vessel shall belong (4), and all such certificates of registry granted contrary thereto shall be utterly null and void, unless the officers be specially empowered to make such registry in any other port by an order of the Commissioners of Customs.

Registry to be made at ports to which vessels belong.

Sec. 11.—Whenever the owners of any vessel shall have transferred all their share in such vessel, the same shall be registered *de novo*, before she shall depart from the port in which she may then be, but if the owners cannot in sufficient time comply with the requisites of the Act, before it may be necessary for such vessel to sail on another voyage, the collector and comptroller of the port where such vessel may be, may certify upon the existing certificate of registry that the same is to remain in force for such voyage. And if any vessel shall be built in any of His Majesty's Colonies, for owners residing in the United Kingdom, and the master or agent shall produce to the collector and comptroller of the port at or near to which she

Vessels may go one voyage without new registry.

Vessels built in British Possessions.

(1) The coppering of a vessel in a foreign country, is to be deemed repairs, within the meaning of this Act. Min. C. C. 27 Oct. 1832.

(2) For exceptions, see Sec. 5.

(3) No vessel condemned as a prize, shall be registered at any of the Islands of Guernsey, Jersey or Man, although belonging to His Majesty's subjects residing in those Islands, but shall be registered either at Southampton, Weymouth, Exeter, Plymouth, Falmouth, Liverpool or Whitehaven. Sec. 30.

was built, the certificate of the builder, and shall subscribe a declaration of the names and descriptions of the owners, and that she is the same vessel mentioned in such certificate, and that no foreigner has any interest therein, such officers aforesaid shall grant a certificate thereof, which shall have all the force and virtue of a certificate of registry during the space of two years, unless the vessel shall sooner arrive in the United Kingdom (1).

Persons
disqualified
from hold-
ing shares
in vessels.

Sec. 12.—No person who has taken the oath of allegiance to any Foreign State, except under the terms of some capitulation, unless he shall afterwards become a denizen or naturalized subject of the United Kingdom, nor any person usually residing in any country not under the dominion of His Majesty, unless he be a member of some British factory, or agent for or partner in any house or co-partnership actually carrying on trade in Great Britain or Ireland, shall be entitled to be the owner in whole or in part, directly or indirectly, of any vessel required to be registered.

Change of
Master.

Sec. 21.—When and so often as the person having the command of any vessel shall be changed, the master or owner shall deliver the certificate of registry to the proper officer at the port where such change shall take place, who shall thereupon indorse a memorandum thereof, and give notice of the same to the officers at the port where such vessel shall belong, but before such indorsement shall take place, the master shall give bond under the like conditions as are required at the time of registry.

Penalty for
detaining
certificate of
registry.

Sec. 23.—If any person whatever shall at any time have possession of, and wilfully detain any certificate of registry which ought to be given up to be cancelled, such person shall be liable to the penalty specified in the bond (2).

Name of
vessel not to
be altered.

Sec. 24.—The owners of any vessel shall not give any name to such vessel other than that by which she was first registered, and the owners of every vessel shall, before any such vessel begin to take in any cargo, paint or cause to be painted in white or yellow letters, of a length of not less

(1) A vessel built in any of the British Possessions in Asia, Africa or America, and navigated under a certificate (as set forth above), shall not be permitted to be registered in the United Kingdom by any other name than that by which she is described in the said certificate. Min. C. C. 21 April 1835.

(2) The penalties fixed by sec. 21 of this Act, are as follow, viz.—

Vessels of	{	15 tons	and under	50 tons	£100
		50 tons	"	100 tons	£300
		100 tons	"	200 tons	£500
		200 tons	"	300 tons	£800
		Any tonnage above		300 tons	£1,000

than four inches, upon a black ground, on some conspicuous part of the stern, the name of such vessel, and the port to which she belongs, in a distinct and legible manner, and shall so keep and preserve the same (1), and if any vessel shall begin to take in any cargo before the name shall have been so painted, or if the name shall be wilfully obliterated or concealed, (unless in the case of square-rigged vessels in the time of war,) or if such vessel shall be described in any document by any other name than that by which she was first registered, then the owner or master of such vessel shall forfeit the sum of 100*l*.

Name to be painted on Stern.

Sec. 25.—Every person who shall apply for a certificate of registry for any vessel, shall be required to produce a true and full account, under the hand of the builder, of the proper denomination, and of the time when and the place where such vessel was built, with an account of her tonnage, and the names of the first purchasers, and a declaration shall be made that such vessel is the same described in such certificate.

Builder's certificate.

Sec. 26.—If the certificate of registry of any vessel shall be lost or mislaid, and proof thereof be made to the satisfaction of the Commissioners of Customs, such Commissioners may permit the vessel to be registered *de novo*, but if such vessel be absent from the port to which she belongs, or by reason of the absence of the owners or of any other impediment, registry cannot then be made in sufficient time, such Commissioners may grant a licence for the present use of the vessel, which shall, for the time and to the extent specified therein, and no longer, be of the same force and virtue as a certificate of registry.

Certificate of registry lost or mislaid.

Sec. 27.—If any person who shall have obtained by any means, or for any purpose whatever, the certificate of registry of any vessel, shall wilfully detain and refuse to deliver it up when required, complaint on oath may be made of the same to any justice of the peace, and on such complaint, the said justice shall cause such person to be brought before him, and if it shall appear upon examination that the certificate of registry is wilfully detained, such persons shall be convicted in the penalty of 100*l*. and the vessel shall be registered *de novo*, or a licence granted for her present use.

Certificate of registry detained.

(1) Upon the representation of various ship builders, complaining of the loss and inconvenience to which they were subject from being compelled to name and register the vessels built by them, prior to removal to other ports for sale, the Lords of the Treasury were pleased to direct, that vessels built in the United Kingdom should be permitted, before registry, to carry coastwise one cargo from the port where built, to the proposed port of registry, upon an indorsement to that effect being made on the builder's certificate, provided the cargo be accompanied by legal documents. T. O. 2 July 1828.

Vessels

altered to be
registered
de novo.

Sec. 28.—If any vessel, after having been registered, shall in any manner whatever be altered so as not to correspond with the particulars contained in the certificate of registry, such vessel shall be registered *de novo*.

Transfers to
be made by
bill of sale.

Sec. 31.—When the property in any vessel shall after registry be sold to any others of His Majesty's subjects, the same shall be transferred by bill of sale or other instrument in writing, containing a recital of the certificate of registry, or the principal contents thereof, otherwise such transfer shall not be valid for any purpose whatever, either in law or equity (1).

Division
shares.

Sec. 32.—No person shall be registered as part-owner of any vessel which shall not be an integral sixty-fourth part, but where it shall happen that the property cannot be reduced into any number of integral sixty-fourth parts, the owners thereof may transfer the same one to another, or to any new owner, by memorandum upon bill of sale (free of stamp duty); but any partner in any house or co-partnership, actually carrying on trade in His Majesty's dominions, may hold any vessel, or any share thereof, in the name of such house or co-partnership, as joint owners thereof, without distinguishing the proportionate interest of each, and such property shall be deemed to be partnership property (2), and shall be governed by the same rules, both in law and equity, as relate to any other partnership property whatever (3).

Partnership
property.Number of
Owners.

Sec. 33.—No greater number than thirty-two persons shall be legal owners of any vessel, but nothing herein contained shall affect the equitable title of minors, heirs, legatees, creditors or others exceeding that number, duly represented by or holding from any of the persons within the said number, registered as legal owners of any share of

(1) In all future transfers of Ships or Shares in Ships, each party transferring shall be required either to do so by a separate conveyance, or where the owners of Shares join in one conveyance, they shall be required to state what Share or Shares each of them conveys, and in the granting part, after the customary words, "grant, bargain, sell, assign and set over," the words "in the proportions above specified," shall be likewise inserted. Min. C. C. 12 Dec. 1835.

(2) Upon the transfer of partnership property in vessels, the bill of sale must be executed by all the partners, in order to convey a perfect title to the vessel. C. O. 18 Nov. 1826.

(3) The surviving partners of a firm can make a good title to a purchaser of partnership property in vessels, without calling in the personal representatives of any deceased partner to join in such transfer. Opinion of His Majesty's Attorney and Solicitor-General, founded upon the application of Messrs. Hare & Little, of Bristol. Order of Privy Council for Trade, 22 Dec. 1826.

such vessel. But where it shall be satisfactorily proved that any number of persons have associated themselves as a joint stock company, for the purpose of owning vessels as the joint property of such company, and have duly appointed not less than three of the members of the same to be trustees of such property, such trustees or any three of them, with permission of the Commissioners of the Customs, may subscribe the declaration required by this Act, except that instead of stating therein the names and descriptions of the owners, they shall state the name and description of such company.

Sec. 34.—No document shall be valid to pass the property in any vessel, or in any share thereof, or for any other purpose, until it shall have been produced to the collector and comptroller of the port at which such vessel is registered, or to the collector and comptroller of any other port where she is about to be registered *de novo*, as the case may be. Bill of sale to be recorded.

Sec. 36.—When more than one purchaser or mortgagee of any share or shares in any vessel shall appear to claim security on the same property in the same rank and degree, the collector and comptroller are required to indorse upon the certificate of registry the particulars of the bill of sale to such person who shall first produce the certificate of registry for that purpose, it being the meaning of this Act that the several purchasers and mortgagees of such property shall have priority one over the other, not according to the respective times when the particulars of the bill of sale were entered in the book of registry, but according to the time when the indorsement is made upon the certificate of registry. Nature of the priority of claim.

Sec. 39.—If upon any change of property in any vessel the owners shall desire to have the same registered *de novo*, although not required by this Act, and shall attend for that purpose, the collector and comptroller may make registry *de novo*, and grant a certificate thereof. Owner may have new registry upon any change of property.

Sec. 42.—When any transfer of any vessel, or any share or shares thereof, shall be made only as a security for the payment of a debt or debts, either by way of mortgage or of assignment, to a trustee or trustees, for the purpose of selling the same for the payment thereof, the collector and comptroller of the port where the vessel is registered, shall enter in the book of registry, and also indorse on the certificate of registry, that such transfer was made only for such security & by way of mortgage, as the case may be, and the person to whom such transfer shall be made, shall not be Transfers by way of mortgage.

Mortgagee
not an
owner.

deemed to be the owner of such property; nor shall the person making such transfer be deemed, by reason thereof, to have ceased to be an owner of such vessel, any more than if no such transfer had been made, except so far as may be necessary to render the vessel, share or shares so transferred available by sale or otherwise for the payment of such debt or debts (1).

Rights of
mortgagee,
not affected
by Act of
Bankruptcy
of mortga-
gor.

Sec. 43.—When any transfer shall have been made as a security for the payment of any debt or debts, either by way of mortgage or assignment as aforesaid, and such transfer shall have been registered, the right or interest of the mortgagee or other assignee shall not be in any manner affected by any act of bankruptcy committed by such mortgagor or assignor, after the time when such mortgage or assignment shall have been so registered, notwithstanding such mortgagor or assignor at the time he shall so become bankrupt as aforesaid, shall have in his possession, order and disposition, and shall be the reputed owner of the said vessel, share or shares thereof, but that such mortgage or assignment shall take place of, and be preferred to any right, claim or interest which may belong to the assignees of such bankrupt in such vessel, share or shares thereof, any law to the contrary notwithstanding.

(1) The sale of a vessel under the authority of the High Court of Admiralty, on a sentence which has passed without appeal or application for a prohibition, is sufficient to entitle the purchaser to a register, and would divest all other parties of property in the said vessel, and the registering officers have no authority to carry on upon the new certificate of registry, any mortgage endorsed on the former one. *Opinion of King's Advocate.* C. O. 8 Feb. 1823.

ABSTRACTS
FROM
ACTS AND ORDERS IN COUNCIL
RELATING TO
RECIPROCITY.

DUTIES, DRAWBACKS, BOUNTIES, &c.

It shall be lawful for His Majesty, with the advice of His Privy Council, or by any Order in Council, to authorize the importation into or exportation from the United Kingdom, or from any other of His Majesty's dominions, of any goods which may be legally imported or exported in foreign vessels, upon payment of the like duties only, and with the like drawbacks, bounties and allowances, as are charged or granted upon similar goods, when imported or exported in British vessels; provided that satisfactory proof shall have been laid before His Majesty, that the like privileges are granted in favour of British vessels in such foreign country, in whose favour such remission is made. 4 Geo. 4, cap. 77, sec. 1.

Importation and exportation of goods in foreign vessels.

TONNAGE DUTIES.

His Majesty may, in like manner, permit the entry into any of the ports of the United Kingdom of Great Britain or Ireland, or any other of His Majesty's dominions, of any foreign vessel, upon payment of the like duties of tonnage only as may be charged in respect of similar British vessels; provided that British vessels are charged with no higher tonnage duties on their entrance into the ports of such foreign country in whose favour such remission shall be granted, than are levied on the entry into such ports upon the vessels of such country. 5 Geo. 4, cap. 1, sec. 4.

Tonnage duties on foreign vessels in the United Kingdom.

VESSELS BELONGING TO THE UNDERMENTIONED KINGDOMS OR STATES

ARE ENTITLED TO THE AFOREGOING PRIVILEGES, EITHER BY TREATIES OR BY
ORDERS IN COUNCIL, WHICH ARE RESPECTIVELY DATED AS FOLLOWS:—

Kingdoms or States.	Dates of Treaties.	Dates of Orders in Council.
America - - - -	3 July 1815	_____
Austria - - - -	21 Dec. 1829	21 Nov. 1831
Columbia - - - -	18 April 1825	_____
Denmark - - - -	16 June 1824	30 June 1824
France - - - -	26 Jan. 1826	_____
Hanover - - - -	_____	25 May 1824
Mecklenburgh - - - -	_____	14 June 1825
Mexico - - - -	26 Dec. 1826	_____
Oldenburgh - - - -	_____	19 Oct. 1824
Lubeck - - - -	29 Sep. 1825	14 Aug. 1824
Bremen } Hanse Towns.	29 Sep. 1825	11 Aug. 1824
Hamburgh } - - - -	29 Sep. 1825	30 June 1824
Portugal - - - -	19 Feb. 1810	_____
Prussia - - - -	2 April 1824	25 May 1824
Sweden - - - -	18 Mar. 1826	25 May 1824
Norway - - - -	18 Mar. 1826	23 June 1824
United Provinces of Rio de la Plata - - - - }	2 Feb. 1825	_____

ADDITIONAL DUTIES, SMALLER DRAWBACKS, &c. ON GOODS GENERALLY.

His Majesty may, in like manner, charge any additional duty of Customs, or withhold the payment of any drawbacks, bounties or allowances, upon any goods imported into or exported from the United Kingdom, or any of His Majesty's dominions, in vessels belonging to any country in which higher duties shall have been levied, or smaller drawbacks, bounties or allowances granted, upon goods when imported into or exported from such foreign country in British vessels, than are levied or granted upon similar goods when imported or exported in vessels of such country; provided that such additional duties so to be imposed, and drawbacks, &c. so to be withheld, shall not be of greater amount, than may be deemed fairly to countervail the difference paid or granted on goods imported into or exported from such foreign country in British vessels, more or less than the duties, drawbacks, &c. there charged or granted upon similar goods imported into or exported from such foreign country in vessels of such country. 4 Geo. 4, cap. 77, sec. 2.

Additional duties may be imposed and smaller drawbacks allowed.

ADDITIONAL DUTIES ON FOREIGN PRODUCE, &c.

His Majesty may, in like manner, order to be levied and collected any additional duty not exceeding one-fifth of the amount of any existing duty, upon any goods of the growth, produce or manufacture of any country which shall levy higher duties upon any article the growth, produce or manufacture of any of His Majesty's dominions, than upon the like article the growth, &c. of any other foreign country; and in like manner to impose such additional duty upon any goods when imported in the ships of any country, which shall levy higher duties upon goods when imported in British ships, than when imported in the national ships of such country, or which shall levy higher tonnage or port or other duties upon British ships than upon such national ships, or which shall not place the commerce and navigation of this kingdom upon the footing of the most favoured nation; and either to prohibit the importation of any manufactured article the produce of such country, in the event of the export of the raw material of which such article is wholly or in part made, being prohibited from such country to the British dominions, or to impose an additional duty, not exceeding one-fifth as aforesaid, upon such manufactured article, and also to impose such additional duty, in the event of such raw material being subject to any duty upon exportation from the said country to any of His Majesty's dominions. 3 & 4 Wm. 4, cap. 56, sec. 5.

Reciprocal duties to be levied on foreign goods.

ADDITIONAL DUTIES OF TONNAGE.

Additional tonnage duties may be levied on foreign vessels. His Majesty may, in manner aforesaid, charge any additional duties of tonnage in respect of any vessel which shall enter any of the ports in the United Kingdom of Great Britain and Ireland, or any of His Majesty's dominions, and which shall belong to any foreign country in which any duties of tonnage shall have been levied in respect of any British vessel entering the ports of such country greater than are levied in respect of the vessel of such country. 5 Geo. 4, cap. 1, sec. 3.

NETHERLAND AND BELGIAN VESSELS.

Inwards : Upon all goods imported into the United Kingdom, in Netherland and Belgian vessels, there shall be levied in addition to the existing duties otherwise payable upon the importation of such goods, a further duty, amounting to one fifth part of such existing duties. Order in Council, 30 Jan. 1826, and Council Office, 3 June 1831.

Outwards : For every ton burthen of every Netherland or Belgian vessel, actually employed in the exportation of salt (except rock salt) to any port in the United Netherlands, there shall be levied a duty of £1. 13s. 4d; the tonnage so made subject to such duty, being deemed equivalent to the number of tons of such salt, ascertained prior to the shipment thereof (1). Orders in Council, 30 Jan. 1826, and 3 April 1828.

Tonnage duty on salt.

PILOTAGE.

Certain foreign vessels exempt from taking Pilots, It shall be lawful for His Majesty, in manner aforesaid, to exempt foreign vessels of less burthen than 60 tons from the obligation of taking pilots to conduct them into or from the ports of the United Kingdom, in all cases in which British vessels of less burthen than 60 tons are not required to take pilots. 4 Geo. 4, cap. 77, sec. 5.

The privilege contained in the above section, has been granted to vessels of the undermentioned countries :

Hanover	} Orders in Council.	18 Nov. 1823.
Denmark		10 March 1824.
Hamburgh		10 March 1824.
Lubeck		25 May 1824.
Bremen		19 Oct. 1824.
Belgium, for 6 months.		18 May 1836.

(1) Bond shall be given for all Netherland vessels, and other foreign vessels, exporting salt to other countries than the Netherlands, with condition that such salt shall be landed at the places for which such vessels shall respectively clear out, and to produce a certificate for the due landing thereof from the British Consul. T. O. 4 March 1826.

NAVIGATION ACT.

[3 & 4 Wm. IV. cap. 54.]

SECTION 2.—The several sorts of goods hereinafter enumerated, being the produce of Europe; viz.—

Barilla	Currants	Madder Roots	Shumac
Bark of Oak	Figs	Masts	Tallow
Boards	Flax	Olive Oil	Tar
Brandy	Hemp	Oranges	Timber
Brimstone	Lemons	Prunes	Tobacco
Cork	Linseed	Raisins	Wine
Corn or Grain	Madders	Rape Seed	Wool
Clover Seed			

Enumerated goods.

shall not be imported into the United Kingdom to be used therein, except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported (1). Restrictions on Importation

Sec. 3.—Goods the produce of Asia, Africa or America, shall not be imported from Europe into the United Kingdom to be used therein (2), except the goods hereinafter mentioned, viz. Goods of Asia, &c. may not be imported from Europe.

Goods the produce of the dominions of the Emperor of Morocco, which may be imported from places in Europe within the straits of Gibraltar :

Goods the produce of Asia or Africa, which (having been brought into places in Europe within the straits of Gib-

(1) Goods the produce of any of the territories or dominions of the Crown of Portugal, may be imported into the United Kingdom, from any of those territories or dominions, in British or in Portuguese ships, and on payment of the lowest duty payable on such goods, when imported in British ships, from any foreign country. 51 Geo. III. cap. 47, sec. 2 & 3.

Elephants' Teeth and Ivory, may be imported from any of the dominions of the Crown of Portugal, in British or in Portuguese ships, although not the produce of any of those dominions. Sec. 4.

Oil, Fish, &c. the produce of the British Colonies, may be admitted for home consumption into the United Kingdom, through Guernsey or Jersey, upon proof that the goods have been imported legally into those Islands, and exported from thence in British Vessels. T. O. 10 Feb. 1834.

(2) Brazilian Produce imported into this country from Portugal, is not to be admitted to entry for home consumption. T. O. 22 Feb. and C. O. 31 March 1834.

raltar, from or through places in Asia or Africa, within those straits, and not by way of the Atlantic Ocean), may be imported from places in Europe, within the straits of Gibraltar :

Goods the produce of places within the limits of the East India Company's Charter, which (having been imported from those places into Gibraltar or Malta in British ships) may be imported from Gibraltar or Malta :

Goods taken by way of reprisal by British ships :

Bullion, diamonds, pearls, rubies, emeralds, and other jewels or precious stones.

Goods of
Asia, &c.

Restrictions
as to import
ship.

Sec. 4.—Goods the produce of Asia, Africa or America, shall not be imported into the United Kingdom to be used therein, in foreign ships, unless they be the ships of the country in Asia, Africa, or America, of which the goods are the produce, and from which they are imported, except the goods hereinafter mentioned ; viz.

Goods, the produce of the dominions of the Grand Seigneur, in Asia or Africa, which may be imported from his dominions in Europe, in ships of his dominions.

Raw Silk and mohair yarn, the produce of Asia, which may be imported from the dominions of the Grand Seigneur, in the Levant Seas, in ships of his dominions.

Bullion.

Manufac-
tured goods.

Sec. 5.—All manufactured goods shall be deemed to be the produce of the country of which they are the manufacture.

Goods from
Guernsey,
Jersey, &c.

Sec. 6.—No goods shall be imported into the United Kingdom from the Islands of Guernsey, Jersey, Alderney, Sark or Man, except in British ships.

Exports to
Asia, &c.

Sec. 7.—No goods shall be exported from the United Kingdom to any British Possession in Asia, Africa or America, nor to the Islands of Guernsey, Jersey, Alderney, Sark or Man, except in British ships.

Goods
Coastwise.

Sec. 8.—No Goods shall be carried Coastwise from one part of the United Kingdom to another, except in British ships.

Goods from
one Island
to another.

Sec. 9.—No goods shall be carried from any of the Islands of Guernsey, Jersey, Alderney, Sark or Man, to any other of such Islands, nor from one part of any of such Islands to another part of the same Island, except in British ships.

British
Possessions
in Asia, &c.

Sec. 10.—No goods shall be carried from any British Possession in Asia, Africa or America, to any other of such

Possessions, nor from one part of any of such Possessions to another part of the same, except in British ships (1).

Sec. 11.—No goods shall be imported into any British Possession in Asia, Africa or America in foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported (2). Imports into British Possessions.

Sec. 12.—No ship shall be admitted to be a British ship, unless duly registered and navigated during every voyage (whether with a cargo or in ballast) in every part of the world, by a master who is a British subject, and by a crew whereof three-fourths at least are British seamen; and if such ship be employed in a coasting voyage from one part of the United Kingdom to another, or in a voyage between the United Kingdom and the Islands of Guernsey, Jersey, Alderney, Sark or Man, or from one of the said Islands to another, or be employed in fishing on the coasts of the United Kingdom, or any of the said Islands, then the whole of the crew shall be British seamen. What ships deemed British.

Sec. 13.—All British-built boats or vessels under fifteen tons burthen, wholly owned and navigated by British subjects, although not registered, shall be admitted to be British vessels in all navigation in the rivers and upon the coasts of the United Kingdom, or of the British Possessions abroad, and not proceeding over sea, except within the limits of the respective Colonial Governments within which the managing owners of such vessels respectively reside. Certain vessels may navigate upon rivers, &c.

Sec. 14.—All ships built in the British settlements at Honduras, and owned and navigated as British ships, shall be entitled to the privileges of British ships in all direct trade between the United Kingdom, or the British Possessions in America and the said settlements; provided the master shall produce the certificate of the superintendent of those settlements, that proof has been made that such ship was built in the said settlements, and is wholly owned by British subjects; but the time of clearance of the ship Honduras ships to be considered British ships.

(1) All ships built at any place within the limits of the East India Company's Charter prior to the 1st January 1816, and which then were and have continued ever since to be solely the property of His Majesty's subjects, shall be deemed to be British ships for all the purposes of trade within the said limits, including the Cape of Good Hope. 3 & 4 Wm. 4, cap. 59, sec. 84.

(2) The privileges granted to foreign ships (as above) are limited to the ships of those countries which having Colonial Possessions, shall grant the like privileges of trading with those Possessions to British ships, or which, not having Colonial Possessions, shall place the commerce and navigation of this Country and of its Possessions abroad, upon the footing of the most favoured nation. 3 & 4 Wm. 4, cap. 59, sec. 5.

from the said settlements for every voyage, must be endorsed upon such certificate by such superintendent.

What ships
deemed fo-
reign.

Sec. 15.—No ship shall be admitted to be a ship of any particular country (1) unless she be of the built, or have been made prize of war, or forfeited to such country under any law for the prevention of the slave trade; or be British built (2), (not having been a prize of war from British subjects), nor unless she be navigated by a master who is a subject of such foreign country (3) and by a crew of whom three fourths at least are subjects of such country, nor unless she be wholly owned by subjects usually residing therein, or under the dominion thereof; and the country of every ship shall be deemed to include all places under the same dominion as the place to which such ship belongs.

Persons
qualified to
be masters
of British
ships.

Sec. 16.—No person shall be qualified to be a master of a British ship, or to be a British seaman, except the natural born subjects of His Majesty, or persons naturalized by Act of Parliament, or made denizens, or persons who have become British subjects, and who have taken the oath of allegiance to His Majesty, or the oath of fidelity, or persons who shall have served on board any of His Majesty's ships of war, in time of war, for the space of three years; but natives of places within the limits of the East India Company's charter, although under British dominion, shall not be deemed to be British seamen (4); provided that every ship (except ships required to be wholly navigated by British seamen), which shall be navigated by one British seaman, if a British ship, or one seaman of the country of such ship if a foreign ship, for every twenty tons of the burthen, shall be deemed to be duly navigated, although the number of other seamen shall exceed one fourth of the whole crew.

(1) The ship of any one part of the dominions of a foreign State, is to be admitted as the ship of any other part of those dominions, in her commerce with the British dominions. Council Office, 8 Oct. 1832.

(2) British vessels sold to foreigners, lose British privileges and assume the foreign character. 3 & 4 Wm. 4, cap. 53, sec. 9.

(3) An Englishman domiciled in a foreign country, and who has taken the oaths of allegiance to the Sovereign of another State, so as to entitle him to the commercial privileges of such State, may be considered as belonging thereto, for all commercial purposes, so long as the acts he thereby performs do not amount to a breach of allegiance due to his own country. Opinion of His Majesty's Advocate, Attorney and Solicitor General. C. O. 9th Aug. 1816.

(4) His Majesty may, upon or after the commencement of any hostilities, permit all merchant ships and privateers to be manned wholly, or in any proportion, with Asiatic sailors, Lascars, or natives of India, during any period, to be specified by proclamation. 4 Geo. 4, cap. 80, sec. 1.

Sec. 18.—No British registered ship shall depart any port in the United Kingdom, or any British Possession, (whether with a cargo or in ballast) unless duly navigated; but any British ship trading between places in America, may be navigated by British Negroes, and ships trading eastward of the Cape of Good Hope, within the limits of the East India Company's Charter, may be navigated by Lascars or other natives of countries within those limits (1).

Sec. 19.—If any British registered ship shall at any time have as part of the crew, in any part of the world, any foreign seamen not allowed by law, the master or owner of such ship shall, for every such foreign seamen, forfeit the sum of £10; but if a due proportion of British seamen cannot be procured in a foreign port for the navigation of such ship, or if such proportion be destroyed by any unavoidable circumstance during the voyage, a certificate of such facts, duly signed, or in the want of such certificate, if satisfactory proof thereof be made, the same shall be deemed to be duly navigated.

Penalty for
excess of
foreign sea-
men.

Sec. 21.—Goods of any sort, or the produce of any place not otherwise prohibited than by the law of navigation hereinbefore contained, may be imported into the United Kingdom, from any place in a British ship, and from any place not being a British Possession, in a foreign ship of any country, and however navigated, to be warehoused for exportation only, under the provisions of the Warehousing Act.

Goods may
be imported
for exporta-
tion only.

Sec. 22.—If any goods be imported, exported or carried coastwise, contrary to the law of navigation, all such goods shall be forfeited, and the master of such ship shall forfeit the sum of £100.

Forfeitures.

(1) Any ship duly registered, manned in part with Lascars or natives of India, which shall be commanded by a British master, and navigated by four British seamen as part of the crew, for every 100 tons of her burthen, and so in proportion, shall be deemed to be navigated according to law; and the master of every vessel arriving in the United Kingdom, having on board, or having had on board, any Asiatic sailors, Lascars, or natives of India, during the voyage, must deliver a perfect list and description of every such person to the principal officer of Customs previously to entry, or neglecting so to do, shall forfeit the sum of £10 for each person. 4 Geo. 4, cap. 80, sec. 27 & 28.

PROHIBITIONS AND RESTRICTIONS. INWARDS.

A LIST OF GOODS WHICH CAN ONLY BE IMPORTED INTO THE UNITED
KINGDOM FOR THE PURPOSE OF EXPORTATION, VIZ. :—

- Beef and Pork, fresh or corned, or slightly salted (1).
- Cattle, great (1), Lamb, Malt, Mutton, Sheep (1), Swine (1) and Snuff Work.
- Fish of foreign taking, or in foreign vessels, except Turbots and Lobsters, Stockfish, Live Eels, Anchovies, Sturgeon, Botargo & Caviare, Spirits from the Isle of Man.
- Tobacco Stalks stripped from the leaf, whether manufactured or not, and Tobacco Stalk Flour.
- Parts of Articles, viz :—Any distinct or separate part of any article not accompanied by the other part, or all the other parts of such article, so as to be complete and perfect, if such article be subject to duty according to the value thereof.
- Goods from the Isle of Man, except such as be of the produce or manufacture of that Island.

GOODS WHICH ARE ABSOLUTELY PROHIBITED TO BE IMPORTED.

- Books first composed or written, or printed and published in the United Kingdom, and re-printed in any other country.
 - Coin or Tokens, counterfeit.
 - Clocks and Watches.—See Appendix.
 - Fish, dried or salted, not being Stockfish.
 - Gunpowder, Arms, Ammunition and Utensils of War.
 - Hides, Skins, Horns, Hoofs, or any other part of any Cattle or Beast, infected.
 - Prints, copies of, first engraved, etched, drawn or designed in the United Kingdom.
 - Sculptures or Models, Copies of Casts of, first made in the United Kingdom.
 - Gloves of Leather.
 - Silk manufactures.
 - Spirits.
 - Tobacco and Snuff.
- } When contained in packages under the
 } legal size, or when imported in ships
 } under the legal tonnage. See Appendix.

If by reason of the sort of any goods, or of the place from whence, or the country or navigation of the ship in which goods are imported, they may not be used in the United Kingdom, they shall not be entered except to be warehoused, and it shall be declared upon the entry of such goods, to be warehoused for exportation only. 3 & 4 Wm. 4, cap. 52, sec. 58, 59, & 60.

(1) Beef, Pork and Swine, the produce of and imported from the Isle of Man, and Cattle and Sheep imported from that Island, may be admitted to entry in Great Britain. T. O. 7 June, and 1 Dec. 1826.

REGULATION ACT.

[3 & 4 Wm. 4, cap. 52.]

ENTRY OF GOODS.

SECTION 2.—No goods shall be unladen from any ship arriving from foreign parts, nor shall bulk be broken, before due report of such ship, and due entry of such goods shall have been made, and warrant granted, and all goods not duly reported or which shall be unladen contrary hereto, shall be forfeited (1); and if bulk be broken contrary hereto, the master shall forfeit the sum of £100.

INWARDS :
Goods not reported or entered to be forfeited.

Sec. 8.—The master of every ship arriving from foreign parts, whether laden or in ballast, shall within 24 hours after arrival and before bulk be broken, make due report of such ship, and shall subscribe a declaration to the truth of the same (2).

Vessels to be reported from Foreign Ports.

Sec. 17.—Every importer of goods shall, within fourteen days after the arrival, make perfect entry thereof, or entry by bill of sight, and shall within such time land the same, or in default, the officers of Customs may convey them to the King's warehouse, and whenever the cargo of any ship shall have been discharged with the exception only of a small quantity of goods, the officers may take such goods, and at any time, any small package of goods to the King's

Goods to be entered and landed within fourteen days.

(1) Where any goods shall have been seized previous to an application for the amendment of any report, and no suspicion of fraud shall be entertained, the report may be amended, and the goods released upon payment of the proper duties, and a deposit not exceeding £20, to abide the Board's decision. Min. C. C. 6 Aug. 1829.

(2) Slate and slates and chalk, laden on board any ship bound to foreign parts, shall be deemed to be ballast, and if on the return of any such ship, any slate or slates and chalk, shall be remaining on board, the same shall be deemed to be the ballast of such ship. 4 & 5 Wm. 4. cap. 89, sec. 3.

ENTRY OF GOODS (Continued).

INWARDS: warehouse, although such fourteen days may not have expired (1), and if the duties thereon be not paid within three months after such fourteen days, together with the charges of removal and warehouse rent, the same shall be sold, and the produce applied, first, to the payment of freight and charges, next to the duties, and the overplus, if any, shall be paid to the proprietor.

Particulars
of bill of
entry

Sec. 18.—The person entering goods inwards shall deliver a bill of the entry of the same, fairly written in words at length, expressing the name of the ship and master in which the goods were imported, of the place from whence they were brought, the description and situation of the warehouse, (if to be warehoused,) the name of the person entering the goods, and the quantity both of the goods and packages, and in the margin of such bill, shall delineate the marks and numbers of such packages, and shall pay the duties due thereon; and such person shall also deliver two or more duplicates of such bill, in which all sums and numbers may be expressed in figures, and the particulars in such bill shall be written and arranged in such form as may be directed, and the same being duly signed, shall be the warrant to the landing-waiter, for the landing or delivering of the goods.

Goods not
properly
entered to
be forfeited.

Sec. 20.—No entry, nor any warrant for the landing of goods, or for taking such out of the warehouse, shall be deemed valid, unless the particulars of the goods and packages correspond with those purporting to be the same, nor unless the goods shall have been properly described in such entry (2); and any goods taken or delivered out of any ship

(1) In cases where the cargoes of vessels inwards shall not be discharged within the fourteen days limited by law, and it shall appear that unnecessary delay has taken place, the parties concerned are to be called upon in writing to shew cause why the goods should not be conveyed to the King's warehouse, and dealt with in the manner prescribed by the above section, and the circumstances of the case, together with the explanation of the parties, are to be submitted to the Board for their consideration and directions. Min. C. C. 2 Sep. 1834.

(2) Where a merchant is unable to specify the exact number or quantity of saleable goods contained in packages, he is at liberty to pass a warehousing entry for such goods, without specifying the quantity or number, in the same manner as is now practised with respect to all other description of goods. Min. C. C. 12 Nov. 1834.

Goods entered for exportation and required for immediate re-shipment, are to be subject only to a partial examination when desired by the importer, on the consent of the landing surveyor for the station being first obtained, and upon a specification of the contents of each package being endorsed upon the warrant, and under the usual conditions and regulations. C. M. 16 July 1834.

ENTRY OF GOODS (Continued).

or warehouse, or for the delivery of which any demand shall have been made, not having been duly entered, shall be forfeited (1). INWARDS :

Sec. 21.—If goods be charged to pay duty according to the number, measure or weight thereof, such number, measure or weight shall be stated in the entry, and if charged to pay duty by value, such value shall be stated therein, and shall be affirmed by the declaration of the importer or his known agent, written upon the entry and attested by his signature (2) and if the goods be chargeable at the option of the officers, either according to number, measure or weight, or according to the value thereof, then as well such number, measure or weight, as also such value, shall be stated and attested, and if any person shall make such declaration, not being duly authorized, he shall forfeit the sum of £100. Goods by number weight, measure or value

Sec. 22.—If upon examination it shall appear that such goods are not valued according to the true value thereof, the officers may detain such goods, and (within five days from the landing thereof, if at London, Leith or Dublin, or within seven days if at any other port in the United Kingdom or at the Isle of Man), take the same for the use of the Crown, and the Commissioners of Customs shall cause the amount of such valuation, together with an addition of ten per centum, and also the duties paid thereon, to be paid to the importer or proprietor of the goods, in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of the sale after the payment of all charges, shall exceed the sum so paid, one moiety of the overplus shall be given to the officer who detained them. Goods undervalued may be detained and sold.

Sec. 24.—If the importer of goods or his agent cannot, for want of full information make a perfect entry, and shall declare to the truth thereof, the collector and comptroller Bill of sight.

(1) Where any article shall be entered under a wrong denomination, and the difference of duty shall not exceed £5, the officers may allow the entry to be amended, on proof that no fraud was intended, and upon the payment of a deposit of £2, to abide the Board's decision. Min. C. C. 6 Aug. 1829.

(2) FORM OF DECLARATION.

I, A. B. of [Place of abode], do hereby declare, that I am [the importer or authorized by the importer] of the goods contained in this entry, and that I enter the same [stating which, if a part only] at the sum of
 Witness my hand this day of A. B.

ENTRY OF GOODS (Continued.)

INWARDS: may receive an entry by bill of sight (1) by the best description which can be given, and thereupon grant a warrant, that the goods may be landed and examined by the importer in the presence of the officer (2), and within three days after the landing thereof, the importer shall make a perfect entry, and shall either pay the duties due thereon, or shall warehouse the same; and if any sum of money shall have been deposited on account of the duties payable on such goods, the officer may deliver, in virtue of the warrant for landing the same, any quantity thereof, the duty on which shall not exceed the sum so deposited (3).

Bill of sight.

Goods to be sold if not entered within one month

Sec. 25.—In default of perfect entry within such three days, the goods shall be taken to the King's warehouse, and if the importer shall not within one month after make a perfect entry thereof, and pay the duties on such part as can be entered for home use, together with charges of removal, and of warehouse rent, such goods shall be sold for the payment of the duties and charges, and the overplus, if any, shall be paid to the importer or proprietor.

Goods concealed to be forfeited.

Sec. 28.—Where any package or parcel shall have been landed by bill of sight, and any goods or other things shall

(1) Bills of sight are not to be required for goods landed under Dock orders, or brought to the King's warehouse for security of the duties, but are to be examined on the production of a bill of lading or other authority, and to be delivered on payment of the proper duties. C. M. 23 April 1831.

The practice of requiring deposits on the passing of bills of sight, except in cases where parties shall be desirous of obtaining the delivery of the goods to the extent of the sums deposited, is to be discontinued. C. M. 28 Feb. 1835.

(2) No goods entered by bill of sight, or subject to ad-valorem duty, shall be removed from the importing vessel without being accompanied by a tide-waiter; and to enable the officer at the final examination to identify the same, and to detect any substitution of packages, no such goods shall be removed from vessels in either of the docks to the legal quays, or from the legal quays to the docks, previous to the description of the same being ascertained by the landing-waiter. C. M. 30 May 1829.

(3) No deposit is to be returned at the time of passing the perfect entry, until it shall have been examined by the landing officer and his certificate obtained upon the sight, of there being no objection to its return, and all entries for goods landed under bill of sight, which are not endorsed on the sight itself, are to be headed with the words "in part of sight," or "in full of sight," as the case may be, to distinguish them from prime entries; and all endorsements of entry upon bills of sight must be made by the importer or his agent, and not by the examining officer, except for wood goods. C. O. 21 Oct. 1826, and Min. C. C. 11 Oct. 1833.

ENTRY OF GOODS (Continued.)

be found concealed in such, or packed with intent to deceive, INWARDS then such goods or things, and all other things contained in such package or parcel, shall be forfeited.

Sec. 30.—If any goods (except coffee, cocoa, pepper, cur-^{Damaged} rants, raisins, figs, tobacco, oranges, lemons and wine) (1),^{goods.} shall receive damage during the voyage, an abatement of the duties shall be allowed in proportion to the damage so received; provided satisfactory proof be made (2) that such damage was received after the goods were shipped abroad, and before they were landed in the United Kingdom, and provided claim be made to such abatement at the time of the first examination of such goods (3).

(1) Also, the following articles of Drugs, viz.:—Cantharides, Cocculus Indicus, Guinea Grains, Jalap, Ipecacuanha, Nux Vomica, Opium, Rhubarb, Sarsaparilla and Senna. 4 & 5 Wm. 4. cap. 89, sec. 5.

(2) FORM OF MASTER'S DECLARATION.

I, A. B. do hereby declare that the ^{abovementioned} is damaged and lessened in its value, by means of some unavoidable accident which happened to the same during the voyage, and after such was shipped and laden in foreign parts on board the above ship, myself being the master thereof, and importing the same, and before such was unshipped or discharged from the vessel.

Signed and declared, this _____ day of _____ in the presence of _____ A. B.

FORM OF IMPORTER'S DECLARATION.

I, A. B. do hereby declare that the within mentioned _____ when shipped at _____ was sound and in good condition, to the best of my knowledge and belief.

Signed and declared, this _____ day of _____ in the presence of _____ A. B.

(3) No claim for abatement of duties on account of damage (except as to goods deposited in the East India Company's warehouses,) will be allowed, unless it shall be made by the importer or his agent, in writing to the Board of Customs, or to the collector or comptroller, if at an out-port, with the usual proof attached, within four days from the first examination of the goods, and while they remain in the custody of the officers. Min. C. C. 3 Jan. 1829.

In cases where warehousing entries are passed by the West India Dock Company in London, for goods which are not entered by the importer within a certain period after the importing ship has arrived in the docks, the importer shall be allowed four days from the time the perfect entry is made by him, for claiming an abatement of duty on such goods as may be found to be damaged. C. M. 22 Feb. 1832.

All certificates of damage, with the dates of granting and issuing the same, are to be duly noted in the landing-waiter's blue books. C. O. 10 July 1829.

ENTRY OF GOODS (Continued.)

INWARDS:

Examina-
tion upon
damaged
goods.

Sec. 31.—If the officers of Customs be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the collector and comptroller shall choose two uninterested experienced merchants who shall examine the same, and subscribe a declaration (1), stating in what proportion, according to their judgment, such goods are lessened in their value, and an abatement of duties shall be made, according to the proportion of damage so declared (2).

Return
goods en-
tered by bill
of store.

Sec. 33.—Any goods may be re-imported into the United Kingdom from any place, in a ship of any country, (except the following,) which shall have been legally exported therefrom, and may be entered by bill of store, referring to the entry outwards; provided the property in such goods continue in the person by whom, or on whose account, the same were exported, and that the re-importation takes place within six years from the exportation, and if they be foreign goods which had before been legally imported, the same duties shall be payable thereon, as would be payable on the like goods under the same circumstances of original importation, or such goods may be warehoused; but the several sorts of goods hereinafter enumerated, shall not be re-imported for home use, upon the ground that the same had been legally exported, but shall be deemed to be imported for the first time, and to be foreign, whether originally so or not.

If Foreign
Goods, duty
to be paid
again.GOODS EXPORTED WHICH MAY NOT BE RE-IMPORTED
FOR HOME USE.

Corn, grain, meal, flour and malt.
Hops, tobacco, and tea.

(1) FORM OF MERCHANT'S DECLARATION.

We, A. B. and C. D. do severally declare that we have viewed and examined the within mentioned, imported by E. F. in the ship from and being experienced in the nature and value of the said goods, do hereby certify and declare, that they have received damage by salt water or otherwise, and according to our judgment are lessened in their true value, [here state the proportion of damage] and that we are no ways interested in the said goods.

Signed and declared,
this day of
in the presence of

A. B.
C. D.

(2) In cases where the duty is paid upon the first entry of the goods, the abatement of the duty shall be made by returning the proper proportion of it by certificate in the usual manner, and where the goods are first entered to be warehoused without payment of duty, the abatement shall be made by a deduction from the amount in the entry or entries by which the duties are paid. Min. C. C. 25 May 1827.

ENTRY OF GOODS (Continued).

GOODS EXPORTED WHICH MAY NOT BE REIMPORTED
FOR HOME USE, (continued.)

Goods for which any bounty, or any drawback of Excise INWARDS:
had been received on exportation, unless by special permission of the Commissioners of Customs, and on repayment of such bounty or drawback (1).

All goods for which bill of store cannot be issued in manner hereinafter directed, except small remnants of British goods by special permission of the said Commissioners, and upon proof to their satisfaction that they are British, and had not been sold. ❀

Sec. 34.—The person in whose name such goods were exported (2) shall deliver to the searcher at the port of exportation, an exact account signed by him of the particulars thereof, referring to the entry and clearance outwards, and also to the return inwards, with the marks and numbers of the packages inwards and outwards, and the searcher finding such goods had been legally exported, shall grant a bill of store for the same, and if the person who was the exporter was but an agent, he shall make a declaration of the name of his employer (3); and if the person to whom the goods are consigned shall not be the proprietor and exporter, he shall subscribe a declaration of the name of the person for whose use the goods are consigned to him (4); and the real

How to take
out bill of
store

(1) Except British Printed Calicoes, see Cotton Manufactures Page 178.

(2) Any goods which have been legally exported, and afterwards reimported, the real proprietor thereof being then absent from the United Kingdom, may upon such reimportation be entered by Bill of Store, provided the goods be such as are entitled to that privilege, on production of a declaration subscribed by such proprietor before the British authority in or near the place of residence, setting forth the identity of the goods so exported and so returned, and that he was at the time of exportation, and will be at the time of reimportation, the proprietor of such goods, and that they have not during such time been sold or disposed of to any other person, and upon such further proof of the identity of the goods as the Commissioners of Customs shall require. 6 and 7 Wm. 4. cap. 60, sec. 2.

(3) FORM OF AGENT'S DECLARATION ON BILL OF STORE...

I, A. B. do hereby declare that I shipped the goods above-mentioned for and on account of C. D. the proprietor thereof.

Signed and delivered A. B.
this day of in the presence of

(4) FORM OF CONSIGNEE'S DECLARATION ON BILL OF STORE.

I, A. B. do hereby declare that the goods above-mentioned are consigned to me, for and on account of C. D.

Signed and delivered A. B.
this day of in the presence of

ENTRY OF GOODS (Continued).

INWARDS : proprietor shall also make a declaration (1) to the identity of the goods, and that he was and still continues the proprietor thereof, and that the same had not been sold or disposed of during such time to any other person ; and such declaration shall be made at the ports of exportation and importation respectively, and thereupon the goods shall be admitted to entry by bill of store, and a warrant granted accordingly (2).

Goods from British Possessions in America. Sec. 36.—No goods shall be entered as being of or from any British Possession in America, (if any benefit attach to such distinction,) unless the master of the importing ship shall have delivered a certificate, under the hands of the proper officer of the place where such goods were shipped, containing an account of the same, and of the due clearance of the ship from thence (3).

Produce of British Possessions. Before any sugar, coffee, cocoa or spirits, shall be entered as being of the produce of a British Possession in America or the Island of Mauritius, and before any sugar shall be entered as being the produce of any British Possession within the limits of the East India Company's Charter, and before any wine shall be entered as being the produce of the Cape of Good Hope, and before *any goods* shall be entered as being the produce of the Islands of Guernsey, Jersey, Alderney, Sark or Man, (if any benefit attach to such distinction,) the master of the ship importing the same, shall produce a certificate duly signed, containing an account of

(1) FORM OF PROPRIETOR'S DECLARATION ON BILL OF STORE.

I, A. B. Importer of the goods above-mentioned, do hereby declare, that they are of British manufacture, and the same as are expressed in the foregoing certificate, that I was the proprietor thereof at the time of exportation, and of the importation, and that they have not been sold or disposed of to any other person.

Signed and delivered

A. B.

this day of

in the presence of

(2) Upon the entry by bill of store of British returned goods, on which a drawback of Excise has been received on exportation, the officers are to grant a certificate to enable the parties to obtain a certificate from the Excise of the repayment of such drawback ; but the officers in the Long Room are not to require such certificate, but to issue the usual warrant to the landing officers who are responsible for its production, previous to the delivery of the goods. Min. C. C. 29 Dec. 1829, and C. M. 18 July 1833.

(3) Where sweetmeats or other trifling articles, brought for private use, or as presents, from the British Plantations in America or the West Indies, are not inserted in the certificate of clearance, the same may be admitted to entry at the low rate of duty, upon proof of the fact, and on payment of a fine according to the value of the article. Min. C. C. 6 Aug. 1829.

ENTRY OF GOODS (Continued).

such goods, and shall make a declaration (1) that such certificate was received by him at the place where the goods were taken on board, and that they are the same as are mentioned therein. Sec. 37, 38, 39, 41.

INWARDS :

Sec. 40.—Any goods of the produce or manufacture of the Islands of Guernsey, Jersey, Alderney, Sark or Man, may be imported into the United Kingdom without payment of any duty, except such as shall fairly countervail any duties of Excise, or any Coast Duty payable on the like goods the produce of the part of the United Kingdom from which they shall be imported; but such exemption from duty, shall not extend to any manufactures of the said islands, made from materials the produce of any foreign country (2).

Goods of
Guernsey,
Jersey, &c.
duty free.

SCALE OF FINES REFERRED TO IN THE AFOREGOING ORDER.

	£ s. d.		£ s. d.		£ s. d.
If the Foreign	0 10 0	and	1 0 0	On a Fine	0 2 6
	1 0 0		2 0 0		0 5 0
	2 0 0		3 0 0		0 7 6
Duty be	3 0 0	under	5 0 0	of	0 10 0
	5 0 0		10 0 0		1 0 0

and where the high duty shall amount to £10 and upwards, the article is not to be admitted to entry at the low duty without the Board's special directions. C. O. 3 Nov. 1829.

(1) FORM OF PROOF DECLARATION (in all cases).

I, A. B. do hereby declare that the certificate was received by me at _____ where the goods were taken on board, and that the goods imported in my vessel, are the same as are mentioned therein.

Signed and declared this _____ day of _____
in the presence of _____

A. B.

CONSIGNEE'S DECLARATION ON CERTIFICATE OF PRODUCE IN LIEU OF THE MASTER, WHEN ALLOWED BY THE BOARD OF CUSTOMS.

I, A. B. for self and partners, importers of the goods within mentioned, do hereby declare, that this certificate was transmitted to us from _____ where the said goods were taken on board, and that the goods consigned to us, and imported in the _____, are the same as are mentioned therein.

Signed and declared this _____ day of _____
in the presence of _____

A. B.

Note.—All bonds given for the production of certificates of produce, are in future to be taken in the Long Room at the usual charge of 5s. for stamp duty, instead of with the Solicitor at the charge of £1 12s. according to former practice. C. M. 12 April 1834.

(2) Foreign Articles of a similar description to such as are liable to an inland duty of Excise, when imported into the United Kingdom, may be stamped with such mark as the Commissioners of Customs may deem necessary, in order to distinguish the foreign from the British Articles. 3 & 4 Wm. 4, cap. 52 sec. 53.

ENTRY OF GOODS (Continued).

Importation direct. Sec. 48.—No goods shall be deemed to be imported from any particular place, unless they be imported direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place (1).

Landing charges, &c. Sec. 57.—The unshipping, carrying, landing and weighing of all goods, the putting into and taking out of the scales, shall be performed at the expense of the importer.

Time of importation defined. Sec. 125.—The time of importation of any goods shall be deemed to be the time, at which the ship importing the same shall actually come within the limits of the port at which such ship shall in due course be reported, and such goods discharged; and the time of arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made.

Duty overpaid. Sec. 126.—Although any duty shall have been overpaid (2), or although after any duty shall have been charged and paid, it shall appear that the same had been charged erroneously, no such over-charge shall be returned after the expiration of three years.

Agent's authority may be required. Sec. 130.—Whenever any person shall make application to any officer of the Customs to transact any business on behalf of any other person, the officer may require such person to produce a written authority for the same, and in default thereof may refuse to transact such business (3).

Licensed Agents, London. Sec. 144.—No person shall be allowed to act as an agent for the transacting business at the Custom House in the

(1) Goods shall be deemed to be imported from the place at which they were shipped, whatever forms may have been observed at an intermediate port, and even although other goods may have been landed from the ship. Council Office, 8 Oct. 1832.

(2) Collectors and Comptrollers may return the duties overpaid by the usual certificate, except for goods reported in pieces or packages, when the number landed shall be short of the number reported, in which cases the Board's special directions must be obtained; and all particulars of over-entry certificates, with the dates of granting and issuing the same, must be duly noted in the landing-waiter's blue books. C. O. 10 July and 6 Aug. 1839.

(3) Every person who shall make or cause to be made any entry inwards of any goods, not being duly authorized thereto by the proprietor or consignee thereof, shall for every such offence forfeit the sum of £100, but no such penalty shall extend to any person acting under the directions of the several Dock Companies or other Corporate bodies, authorized by law to pass entries. 3 & 4 Wm. 4, cap. 52. sec. 19.

ENTRY OF GOODS (Continued).

port of London, which shall relate to the entry or clearance of any ship, goods or baggage, unless authorized by licence of the Commissioners of Customs, who are empowered to require bond in the sum of £1,000 for the faithful and incorrupt conduct of such person, and of his clerks acting for him; but such bond shall not be required of any one of the sworn brokers of the City of London; and if any person shall act as such agent, not being so licensed, or if any person shall be in partnership in such agency with any person not so licensed, such person shall in either case, for every offence, forfeit the sum of £100. Bond to be given.

Sec. 146.—Nothing herein contained shall extend to prevent the clerk or servant of any person, or of any persons in co-partnership, from transacting business at the Custom House on their account without such licence, provided such clerk or servant shall not transact business as clerk, servant or agent to any other person. Clerks or servants of individuals

Sec. 147.—Any such agent or agents in co-partnership may appoint any person without licence to be his or their clerk in transacting such agency, but no person shall be admitted to be clerk to more than one agent or co-partnership of agents, nor until his name and residence, and the date of his appointment, be indorsed on the licence of such agent, and signed by him, and witnessed by the Collector and Comptroller of the Customs, unless such person shall have been appointed with consent of the Commissioners of Customs before the commencement of this Act. Agents may appoint Clerks.

Sec. 148.—The Commissioners of His Majesty's Treasury, by their Warrant, to be published in the London or Dublin Gazette, may extend the regulations relating to agents in the port of London, to agents at any other port in Great Britain, or at any port in Ireland. Regulations may be extended to Out-ports.

WAREHOUSING ACT.

[3 & 4 Wm. IV, cap. 57.]

Warehouses
of special
security.

Sec. 3.—All warehouses connected with wharfs for the landing of goods to be lodged therein, and enclosed together with such wharfs within walls, and being appointed to be legal quays shall, without any order of the Commissioners of Customs, be warehouses for all goods landed at such wharfs or quays at any port appointed to be a warehousing port, and such warehouses shall be warehouses of special security.

Warehouse-
keeper may
give general
bond.

Sec. 8.—Before any goods shall be entered to be warehoused, in respect of which bond shall be required, the proprietor or occupier thereof, if he be willing, shall give general security, with two sufficient sureties, for the payment of the full duties of importation on all such goods as shall at any time be warehoused therein, or for the due exportation thereof; but if such person be not willing to give such security, the different importers shall, upon importation, give the like security in respect of the particular goods imported by them respectively, before the goods shall be entered to be warehoused.

Sale of
goods in
warehouse.

Sec. 9.—If any goods lodged in a warehouse shall be the property of the occupier thereof, and shall be bona fide sold by him, and upon the sale there shall be a written agreement signed by the parties, or a written contract of sale made by a broker or person legally authorized, and the amount of price stipulated in such document shall have been secured by the purchaser, every such sale shall be valid, although the goods may remain in warehouse; provided that the transaction be recorded in a book kept for that purpose by the officer of Customs having charge of the warehouse, who is authorized to produce such book upon application of the owner of the goods.

Stowage of
goods in
warehouse.

Sec. 10.—All goods warehoused shall be stowed in such manner, as that easy access may be had thereto, and if the occupier of the warehouse shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l*. and if any goods be taken out of any warehouse without due entry thereof, the occupier of the warehouse shall be liable to the payment of the duties due thereon.

Sec. 11.—If any goods warehoused shall be fraudulently concealed in or removed from the warehouse, the same shall be forfeited, and if any importer of any goods warehoused, or any person in his employ, shall by any contrivance fraudulently open the warehouse or gain access to the goods, except in the presence of the proper officer, such importer shall forfeit for every such offence the sum of 500*l*.

Sec. 14.—All warehoused goods shall be duly cleared, either for exportation or home use, within three years (1), and all surplus stores of ships within one year from the first entry thereof, (unless further time be given,) and all goods not so cleared may be sold by the Commissioners of Customs, and the produce applied to the payment of warehouse rent and other charges, and the overplus, if any, shall be paid to the proprietor, and the purchaser shall be allowed three months from the date of sale for the clearing of such goods from the warehouse, and if not cleared within that period to be forfeited; but if the description of goods be "Piece Goods," and have been imported by the East India Company from places within the limits of their charter into the port of London, the same shall, at the requisition of the Commissioners of Customs, be sold at the next ensuing sale of the said Company.

Sec. 15.—If any goods entered to be warehoused, or to be delivered from the warehouse, shall be lost or destroyed by any unavoidable accident, either on shipboard, or in landing or shipping the same, or in receiving or delivering the same from the warehouse, the Commissioners of Customs may remit or return the duties on the said goods (2).

Sec. 16.—No goods shall be delivered from the warehouse, either for exportation or for home use, except upon due entry, and under care of the proper officer.

Sec. 18.—Upon the entry of any goods to be cleared from the warehouse for home use, the full duties of Customs shall be paid, according to the account of the quantity first taken, without any abatement on account of any deficiency (except as by this Act is otherwise provided,) and if the entry be for exportation or removal to any other warehouse, and the goods be deficient of the respective original quantities, the full duties shall be paid on such deficiencies before the goods

(1) The proprietors of goods remaining in warehouses under extended orders of the Lords of the Treasury, (beyond the period allowed by law,) are to be called upon for payment of duties arising thereon from leakage or other causes. T. O. 17 May 1833.

(2) The Commissioners of Customs may remit or return the duties, payable or paid, on the whole or any portion of wine, spirits or other fluid, which shall be lost by any unavoidable accident in the warehouse. 4 & 5 Wm. 4, cap. 89, sec. 20.

shall be delivered, (except as by this Act is otherwise provided,) and if the goods so deficient in quantity be such as pay duty according to the value, such value shall be estimated at the price for which the like goods of the best quality have been last sold, at any sale of the East India Company, or in any other manner as the case may be.

Goods entered to be warehoused to be considered as warehoused.

Sec. 20.—If after any goods shall have been entered and landed to be warehoused, and before the same shall have been actually deposited therein, the importer shall further enter the same or any part thereof for home use or for exportation, the goods so entered shall be considered as virtually warehoused and shall be delivered accordingly.

Removal of goods from one port to another.

Sec. 21.—Any goods which have been warehoused at any port, may be removed (under seals or office) to any other port in which the like goods may be warehoused, to be re-warehoused at such other port, and again so often as may be required to any other port, upon given twelve hours notice in writing to the warehouse officer (1), specifying the particular goods intended to be removed, and the marks, numbers, and descriptions of the packages, in what ship imported, when and by whom warehoused or re-warehoused, as the case may be, and to what port the same are to be removed (2).

(1) Upon application being made to remove goods coastwise, under bond, without being first re-weighed, the officers are to satisfy themselves that the packages are in the state in which imported, and thereupon to permit the indulgence, but on their arrival at the port of destination, they are to be re-weighed on landing, (except in such cases where the duty shall be immediately paid,) and if any deficiency be found between such re-weights and the original landing weight, the duty shall be paid thereon forthwith. Min. C. C. 10 July 1830.

All subsequent weighings of the undermentioned articles removed from one port to another, are to be dispensed with at the port of destination, (the same as Molasses and Tobacco,) provided the merchant at the time of removal, declare that the goods are for home use only, and give security to pay the duty, according to the weight then ascertained, viz :—

Ashes, pot, pearl, soap, wood and weed; Barilla in packages; Bristles; Copperas, green, white and blue; Cotton Wool; Lead, black, red and white; Madder and Madder Roots; Ochre; Orchelia; Pitch; Shumac; Tallow; Tar and Turpentine; and if any of such goods so removed, shall remain in warehouse without payment of duty, for one year from the date of removal, they are to be re-weighed at the expense of the proprietors, and the duty on any deficiency between such re-weights, and the original landing weights, to be paid thereon. Min. C. C. 31 Aug. 1832, and C. O. 2 Sep. 1834.

(2) In all cases, the officers are to specify in their letter of advice, the character and circumstances according to which the goods are to be charged with duty, and where certificates of produce are required, whether the goods were accompanied by such certificate or otherwise. Min. C. C. 17 Aug. 1831.

Sec. 22.—Before such goods shall be delivered to be re-moved, due entry thereof shall be made, containing the before-mentioned particulars, and an exact account of the quantities of the different sorts of goods, and upon the arrival of the same at the port of destination, due entry in like manner shall be made, setting forth the name of the port from which they have been removed, and the description and situation of the warehouse in which they are to be deposited (1).

Entry of
goods for
removal.

Sec. 23.—Persons removing goods shall, at the time of entry, give bond with one sufficient surety for the due arrival and re-warehousing of the same within a reasonable time, (2) and such bond may be given either at the port of removal or at the port of destination, as may best suit the residence or convenience of the parties; but if the bond be given at the port of destination, a certificate thereof, under the hands of the collector and comptroller, shall be produced to the like officers at the port of removal.

Bond to be
given upon
removal of
goods.

Sec. 24.—No bond given as aforesaid shall be discharged, unless the goods shall have been duly re-warehoused at the port of destination within the time allowed (3), or otherwise satisfactorily accounted for (4), nor until the full duties due upon any deficiency of such goods shall have been paid, nor until fresh security shall have been given for re-warehousing the same.

Bond, how
to be dis-
charged.

Sec. 25.—Goods so re-warehoused may be entered either for exportation or for home use, as the like goods may be when first warehoused; and the time which such goods shall be allowed to remain re-warehoused, shall be reckoned from the day when the same were first entered to be warehoused.

Goods re
warehoused.

(1) Upon the arrival of Goods removed coastwise, it is not necessary to pass a Warehousing Entry, in cases where the duties may be immediately paid thereon; provided the home consumption entry contain the particulars detailed in the dispatch, to enable the officers to record the same in their registers. Min. C. C. 12 May 1832.

(2) Parties entering into bond for the due delivery of Goods sent coastwise, are required to state the name of the person to whom the goods are consigned, and such name must be inserted in the Bond Note and Letter of Advice to the Collector and Comptroller, in order that they may call upon the Consignee when necessary to pass proper entries for the same. Min. C. C. 7 Nov. 1835.

(3) If advice be not received within two months of the arrival of the goods at the port of destination, an explanation of the cause thereof is to be called for, and in the event of their non-arrival within that period, the circumstance is to be forthwith reported to the Board. C. O. 21 March 1833.

(4) Goods shipped coastwise under bond, and lost on their voyage, are considered to be satisfactorily accounted for, and under such circum-

Goods virtually re-warehoused.

Sec. 26.—If upon the arrival of goods at the port of destination, the parties shall be desirous forthwith to export the same, or to pay the duty thereon, without actually lodging such goods in the warehouse (1), the officers of Customs are, after the usual formalities of entering and examining the same, to consider such goods as virtually warehoused, and are to permit them to be entered and shipped for exportation, or to be entered and delivered for home use, and such goods shall be deemed to have been cleared from the warehouse.

Removal in the same port.

Sec. 27.—Any goods which have been warehoused in the port of London, may with the permission of the Commissioners of Customs, and any goods which have been warehoused in any other port, may with the permission of the collector and comptrol ler, be removed to any other warehouse in the same port, in which the like goods may be warehoused upon the first importation thereof.

Goods in warehouse may be sorted, separated, &c.

Sec. 31.—Goods in warehouse may be sorted, separated, packed or re-packed, and such lawful alterations made therein, or arrangements thereof, as may be necessary either for the preservation, or in order to the sale, shipment or legal disposal of the same; but such goods must be repacked in the same packages in which they, or some part of the whole quantity of the same parcel of goods were imported, or in packages of entire quantity equal thereto, or in such other packages as the Commissioners of Customs shall permit; and such moderate samples of goods may be taken as may be allowed by the said Commissioners of Customs, without payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity.

Samples of Goods.

Packages, &c. not to be altered.

Sec. 32.—No alteration shall be made in any goods or packages, until after notices thereof shall be given, and at such

stances the bond cannot be enforced. Opinion of Attorney and Solicitor general. T. O. 24 Feb. 1832; but the Lords of His Majesty's Treasury, in their Order dated the 12th May 1832, were pleased to observe, that it was not intended by the above Order to afford relief indefinitely, in all cases where bonded goods are lost at sea during their removal coastwise, but only in those cases, which at the time the opinion of the Attorney and Solicitor-general was required on the subject, were pending before their Lordships.

(1) Warehoused goods brought coastwise, which are intended to be entered for home use immediately on arrival, are to be delivered without being re-weighed, upon due entry and payment of the duty, according to the account taken at the original port of importation, and the duty on the increase in the weight of any articles removed coastwise (T^{es} included) is to be dispensed with, provided the quantity in each case is small, and that there is no reason to suspect fraud or to apprehend mistake. T. O. 18 March 1826, Min. C. C. 29 Oct. 1832, and 14 March 1835.

times, and in such manner, and under such regulations, as the Commissioners of Customs shall direct.

Sec. 33.—It may happen that after the re-packing into proper packages of any parcel of goods, there may remain some surplus quantities which may not be sufficient to make or fill any one of such proper packages, or may be such refuse, or in such damaged state as to be worthless; then, in such cases the Commissioners of Customs may permit the same to be destroyed, and if the goods be such as may be delivered for home use, the duties shall be immediately paid upon any part of such surplus as may remain, and if they be such as may not be so delivered, such surplus shall be disposed of for the purpose of exportation. Disposal of surplus goods after re-packing.

Sec. 34.—No foreign casks, bottles, corks, packages or materials whatever, except any in which some goods shall have been imported and warehoused, shall be used in the re-packing of any goods in the warehouse, unless the full duties shall have been paid thereon. Foreign materials not to be used.

Sec. 37.—No parcels of goods which were imported in bulk shall be delivered from the warehouse, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special leave of the proper officer (1). Goods in bulk.

Sec. 39.—Assome sort of goods are liable in time to decrease, and some to increase, and some to fluctuation of quantity by the effect of the atmosphere and other natural causes, the Commissioners of His Majesty's Treasury may direct in what proportion any abatement for deficiencies shall upon the exportation thereof be made on account of any such decrease, but if such goods be lodged in warehouses of special security, no duty shall be charged upon any amount of deficiency upon the exportation, except in cases of suspicion of fraud, nor shall any such goods (unless they be wine or spirits) be measured, counted, weighed or gauged for exportation, except in such cases of suspicion. Increase and decrease of goods in warehouse.

Sec. 41.—If any embezzlement, waste, spoil or destruction shall be made of any goods in warehouse through the wilful misconduct of any officer, no duty shall be payable in respect of the same, and the damage occasioned by such misconduct shall be made good by the Commissioners of Customs or Excise. (2) Goods wasted, &c. in warehouse by officers.

(1) Any deficiency which may arise on goods warehoused in bulk, the duties due thereon are to be charged according to the rate as was due at the time of the last entry from the warehouse, and to be recovered under the bond, where bond was given, or by information against the importer or proprietor of the goods. C. O. 19 May 1830.

(2) Nothing in the above clause, shall extend to or be deemed to extend to any damage or loss occasioned by fire. 5 & 6 Wm. 4, cap. 66, sec. 4.

Bond on
exportation.

Sec. 42.—Upon the entry of any goods to be exported from the warehouse (1), and before cocket be granted, the exporter shall give security by bond in double the value thereof, with one sufficient surety, that the same shall be duly shipped and exported, and landed at the place for which they were entered outwards, or otherwise satisfactorily accounted for.

Exportation
to the Isle
of Man.

Sec. 44.—No goods shall be exported from the warehouse to the Isle of Man, except such as may be imported into the said Island with licence of the Commissioners of Customs, and in virtue of such licence first obtained.

Burthen of
export ship.

Sec. 46.—Warehoused goods may not be exported, nor entered to be exported in any ship, which shall not be of the burthen of seventy tons or upwards (2).

Goods land-
ed in docks
liable to
freight, &c.

Sec. 47.—All goods landed in docks and lodged in the custody of the proprietors of the said docks, shall be subject and liable to the same claim for freight, as such goods were before the landing thereof, and the Directors and Proprietors of any such docks, or their servants or agents, are authorized, upon due notice given to the master or owner, or other persons interested in the freight of the same, to detain such goods until such claim be paid, or until a deposit equal thereto shall have been made to them, and which they are empowered to hold in trust, until the claim or demand for freight shall have been satisfied.

(1) Goods shipped from the bonded warehouses for exportation must be described in the bond notes, agreeably to the warehousing entry and table of duties inwards. Min. C. C. 10 May 1827.

(2) Warehoused goods may be exported in vessels which are bona fide of 70 tons burthen, according to the old admeasurement, or of sixty tons burthen and upwards, according to the new mode. T. O. 25 Feb. 1836, and 6 and 7 Wm. 4, cap. 60, sec. 5.

All warehoused goods may be exported to Guernsey and Jersey in regular traders, of not less burthen than 40 tons. T. O. 12 Jan. 1832.

A LIST OF WAREHOUSING PORTS,

ENGLAND, IRELAND, AND SCOTLAND,

And of the several sorts of Goods allowed to be secured at each Port. (1).

ENGLAND.

BRUNDEL . . .	Goods in Table C.
BARNSTAPLE . .	All goods except Tobacco, East India Goods, and Goods in Table F, (other than Sugar). T. O. 14 Feb. 1828.
BIDEFORD . . .	Goods in Tables A and C; and Wine and Spirits in Table B.
BOSTON	Wine and Spirits in Table B.
BRIDGEWATER .	Wine and Spirits in Table B: and Wood and Tar in Table C. C. O. 26 Aug. 1824. Rum and Tallow. T. O. 15 Oct. 1830.
BRIDPORT . . .	West India Rum, Brandy, Geneva and other Spirits, Wine, Hemp, Iron in Bars, Timber, Deals and other Wood Goods, Tallow, Ashes, Hides and Skins, Sugar, Currants and other Fruit, Barilla and Alum. C. O. 14 July 1832.
BRISTOL	Goods in Tables A, B, C, D, E and F; and East India Goods.
BURDIFF	Timber and Wood Goods. T. O. 17 Sept. 1833, and C. O. 28 Jan. 1834.
CARLISLE	Wine, Spirits, Timber and Wood imported direct from foreign parts, and any Goods removed coastwise for home use, except Tobacco, Silk, East India Goods, Goods prohibited to be imported, and Goods subject to ad-valorem duty. T. O. 12 July 1830; C. O. 28 Dec. 1830, and 5 July 1832.

(1) Black or Dantzic Beer and Corn may be warehoused at any port in the United Kingdom. T. O. 13 May 1832 and 9 Geo. 4, cap. 76, sec. 15.

- CHEPSTOW** . . . Timber, Deals, Hemp, Linseed, Staves, Tallow and Tar. T. O. 14 June 1828.
- CHESTER** . . . Rum in Table A; Wine and Spirits in Table B; Tobacco removed coastwise from ports of importation to be warehoused for home consumption, and Timber and Wood Goods. T. O. 18 Nov. 1835 and 26 Feb. 1836.
- CHICHESTER** . . Goods in Table C; and Wool in Table E.
- COLCHESTER** . . Rum in Table A; and Wine & Spirits in Table B.
- COWES** . . . Goods in Tables A, B, D, and E, and Timber and Deals in C.
- DARTMOUTH** . . Goods in Tables A, B, C, D, and E, except Tobacco.
- DOVER** . . . Goods in Table B, (except Tobacco); Timber and Wood in Table C.
- EXETER** . . . All Goods except Tobacco, East India Goods, and Goods enumerated in Table F. other than Sugar. C. O. 20 Oct. 1830; and Tobacco, removed coastwise from ports of importation to be warehoused for home use. T. O. 22 March 1834, and 21 March 1835.
- FALMOUTH** . . Goods in Tables A, B, C and D; and Quick-silver. T. O. 28 June 1831; Fruit and Oil. T. O. 19 Dec. 1831.
- GLOUCESTER** . . Spirits in Table A; and Wine and Spirits in Table B; (Tallow in Table C; and Barilla in Table E; C. O. 26 Sep. 1820.) Sugar, not being East India, and all other Goods not East India produce, and not enumerated in Table F. C. O. 23 June 1829.
- GOOLE** . . . All Articles except Tobacco and Snuff. T. O. 13 June 1828; and Tobacco removed coastwise from ports of importation to be warehoused for home use. T. O. 26 Oct. 1833, and 4 Dec. 1834.
- GRIMSBY** . . . Goods in Tables A, B, C, D and E; except Tobacco.
- HULL** . . . Goods in Tables A, B, C, D and E; and East India Goods.
- IPSWICH** . . . Wine and Spirits in Tables A and B; and (Barilla. T. O. 24 Aug. 1830.)
- KINGSTON** . . Palm Oil, Elephant's Teeth, Fruit, Sugar, (PORT OF SHOREHAM.) Coffee, Dutch Cheese and Toys, and all Goods enumerated in Table C. C. O. 16 Feb. 1836.
- LANCASTER** . . Goods in Tables A, B, C and E.

LIVERPOOL . . .	Goods in Tables A, B, C, D, E and F; and East India Goods.
LONDON . . .	Goods in Tables A, B, C, D, E and F; and East India Goods.
LYME REGIS . .	West India Rum, Brandy, Geneva and other Spirits, Wine, Hemp, Iron in Bars, Timber, Deals and other Wood Goods, Tallow and Ashes. T. O. 8 Dec. 1830.
LYNN	Rum in Table A; and Wine and Spirits in Table B. Timber and Wood in Table C. and Sugar, Molasses, Cork, Cheese, Currants and Raisins. T. O. 10 Oct. 1834, and Tobacco (for a period of 12 months only), removed Coastwise from Ports of Importation, either for home use or as Stores. C. O. 29 July 1835.
MALDON	Wood Goods. T. O. 7 June 1830.
MILFORD	Goods in Tables C and D.
NEWCASTLE . .	Goods in Tables A, B, C, D and E. C. O. 30 Jan. 1815, and East India Goods. T. O. 23 Sep. 1834.
NEWHAVEN . . .	Rum in Table A; and Wine and Spirits in Table B; Timber and Wood in Table C.
NEWPORT	Wines and Spirits. C. O. 30 April 1836.
PLYMOUTH . . .	Goods in Tables A, B, C, D and E.
POOLE	Goods in Tables A, B, C, D and E, except Tobacco.
PORTSMOUTH . .	Goods in Tables A, B, C, D and E, (except Tobacco,) which can only be removed coastwise from the ports of importation to be warehoused for home consumption, or to be shipped as stores. T. O. 1 April 1833.
RAMSGATE	Wine and Spirits. C. O. 23 Jan. 1835.
ROCHESTER . . .	Rum in Table A, and Wine and Spirits in Table B; Timber and Wood Goods in Table C.
RYE	Wine in Table B. C. O. 26 Oct. 1833. Wood in Table C; and Clover Seed in Table E.
SOUTHAMPTON .	Spirits in Table A; Wine and Spirits in Table B. Goods in Tables C, D and E, and East India Goods removed from London by land carriage for exportation to Guernsey, Jersey, and Havre. T. O. 31 Aug. 1836, and C. M. 20 Sep. 1834.
SHOREHAM	Wine in Table A; Wine and Spirits in Table B and Goods in Table C; Coffee, C. O. 11 June 1833, and Dutch Cheese and Toys, C. O. 23 Jan. 1834.

STOCKTON .	Rum in Table A ; Wine and Spirits in Table B ; Goods in Table C ; and Seed and Fruit in Table E ; (also Pot Ashes, Sugar, Coffee, Dried Fruit, Rice, Cheese, Cocoa Nuts, Hides and Skins. C. O. 5 Oct. 1830, and T. O. 1 May 1832.)
SUNDERLAND .	Goods in Tables A, B, C, D and E, except Tobacco, (which can only be removed coastwise under bond from the ports of importation) for home consumption or to be shipped as stores. T. O. 20 Sep. and C. O. 2 Oct. 1834.
SWANSEA .	Rum in Table A ; and Goods in Tables B and C.
WEYMOUTH	Rum in Table A ; and Wine and Spirits in Table B ; Timber and Wood in Table C ; and Goods in Table E.
WHITBY . . .	Goods in Tables C and D. C. O. 26 Oct. 1820.
WHITEHAVEN.	Goods in Tables A, B, C and E, and East India Goods (except Tea). T. O. 17 Aug. 1835.
WISBEACH . .	Wood Goods. C. O. 3 May 1825.
YARMOUTH . .	Rum in Table A ; Wine and Spirits in Table B ; Hemp and Iron in Table C ; and Goods in Table E.
SCOTLAND.	
ABERDEEN . . .	East India and all other Goods including Tobacco. C. O. 23 Feb. 1833. and T. O. 11 Oct 1833.
BERWICK . . .	Wine, Spirits, & Wood Goods. C.O. 17 Oct. 1833.
BURROWSTONESS	Timber and Wood in Table C.
DUMFRIES . . .	Wine in Table B.
DUNDEE . . .	Goods in Tables A, B, C, D and E, (except Tobacco,) which can be removed coastwise, for a period of twelve months, from ports of importation, for home use or to be shipped as stores. T. O. 14 Aug. and C. O. 5 Dec. 1835.
GLASGOW. . . .	East India Goods, and Goods in Tables A, B, C, D and E. (and Tobacco T. O. 11 Oct. 1833.)
GRANGEMOUTH .	Brimstone, Fustic, Hemp, Iron, Kelp, Logwood, Mahogany, Pitch, Rosin, Staves, Tar, Tallow, Timber, Tow, Turpentine and Wood, in Table C ; Ashes, Barilla, Black Beer, Bristles undressed, Flax, Linen, plain of all sorts, (except Sailcloth,) and Madder in Table E.
GREENOCK	East India Goods, and Goods in Tables A, B, C, D and E.
INVERNESS .	Timber and Wood Goods. T. O. 21 March 1835.
LEITH. . . .	East India Goods, and Goods in Tables A, B, C, D and E.

- MONTROSE** . . . Goods in Tables C and D; Wine, Spirits and Sugar. T. O. 24 July 1826. Ashes, Butter, Cheese, Coffee, Feathers, Hams, Hides, Honey, Spruce Beer, Seeds, Vinegar and Yarn. C. O. 25 Feb. 1831, and Tobacco removed coastwise, (for a period of twelve months) from ports of importation, to be warehoused for home use or to be shipped as stores. T. O. 9 Feb. 1836.
- PORT GLASGOW** . East India Goods, and Goods in Tables A, B, C and E.

IRELAND.

- BELFAST** . . . East India Goods, and Goods in Tables A, B, C, D and E; and Sugar, in Table F.
- COLERAINE** . . All Goods, except East India Goods (1) and Tobacco. T. O. 5 Dec. 1828.
- DORK** East India Goods, and Goods in Tables A, B, C, D and E; and Sugar and Vinegar in Table F.
- DUBLIN** East India Goods and Goods in Tables A, B, C, D and E; and Sugar, in Table F.
- DROGHEDA** . . . }
- DUNDALK** . . . }
- DALWAY** . . . }
- IMERICK** . . . }
- DONDONDERRY** . . . }
- NEWRY** }
- Goods in Tables A, B, C, D and E; and Sugar, in Table F.
- NEW ROSS** . . . Colonial Produce, and Wines and Spirits. C. O.
- PORT OF WATERFORD**.) 28 June and 25 Oct. 1834.
- SLIGO** Goods in Tables A, B, C, D and E; and Sugar in Table F.
- WATERFORD** . Goods in Tables A, B, C, D and E; Sugar in Table F, and East India Goods (except Tea). T. O. 17 Aug. 1835.
- WESTPORT** . Wine, also Sugar, Rum and Coffee, the produce of British Possessions in America. C. O. 18 July 1836.

(1) All East India Goods (including Tea), after having been warehoused at any one of the ports approved for the importation of such goods, may be removed to any warehousing port approved for the warehousing of goods generally, to be re-warehoused for a period of two years, under security for payment of duties within that time. Min. C. C. 8 June 1831, and 10 July 1834; and T. O. 31 Oct. 1832.—See 'China and East India Goods, and Tea, in Appendix.

WEXFORD * . . Wine, Sugar, Hemp, Iron, Tallow, Spirits, Vinegar, Coffee, Cocoa, Rice, Pepper, Ginger and Pimento. T. O. 8 & 18 Sept. 1828. 29 Jan. 1830, and C. O. 14 Aug. 1833.

ABBREVIATIONS MADE USE OF IN THE WORK.

T. O.—Treasury Order.

Min. C. C.—Minute of the Commissioners of Customs (1).

C. O.—Commissioners Order (1).

C. M.—Commissioners Minute (2).

B. P.—British Possessions, or British Plantations.

Ft. Feet—in, inches—ex. exceeding.

(1) "Commissioners Orders" and "Minutes of the Commissioners of Customs," are such as have been printed and generally circulated to the Out Ports, throughout the United Kingdom.

(2) "Commissioners Minutes" are to be understood to apply to extracts taken from the Long Room Minute Book, of Orders given upon special applications of Merchants and others in London, many of which from their nature, are no doubt intended to be acted upon generally.

TABLES OF GOODS.

TABLE A.

ANNOTTO or Rocou, Cassia Fistula, Cocoa Nuts, Coffee and Sugar; not being the produce of, nor imported from any place within the limits of the East India Company's Charter.

Angustura Bark, Cotton Wool, Ginger, Indigo, Mahogany, Melasses, Pimento, Rum, and Wine; imported from the West Indies.

Cocoa Nuts, Coffee, Cotton Wool, Ginger, Indigo, Mahogany, Melasses, Pimento, Rum, and Sugar; the growth or produce of, and imported direct from any of the Territories or Dominions of the Crown of Portugal.

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TABLE B.

Brandy, Geneva, and other Spirits, Rice, Shrub, Tobacco, and Wine; not being the produce of, nor imported from any place within the limits of the East India Company's Charter, (Spirits and Wine excepted,) or not being imported from the West Indies.

Cocoa Nuts, Coffee, Cotton Wool, Ginger, Indigo, Mahogany, Melasses, Pimento, Rum, and Sugar; being the growth or produce of, and imported direct from any of the Territories or Dominions of the Crown of Portugal.

Spirits and Wine, being the produce of any place within the limits of the East India Company's Charter, and imported otherwise than by the said Company.

TABLE C.

Brimstone, Cork, Hemp undressed, Iron in Bars or Slit or Hammered into Rods, and Iron Drawn or Hammered less than $\frac{3}{4}$ of an inch square, Kelp, Linseed, Mahogany, Marble Blocks, Oil of Turpentine, Pitch, Rape Seed, Rosin, Staves, Tallow, Tar, Timber, Tow, Turpentine, Wood, Zaffre or Cobalt; not being the produce of, nor imported from within the limits of the East India Company's Charter, and not being imported from the West Indies.

TABLE D.

Hides, Oil of British Fishing, Oil of Spermaceti or Head Matter, Train Oil, and all other Fish Oil, Blubber of British Fishing, Whale Fins of British Fishing, Indian Deer Skins, half dressed or shaved, and Skins and Furs of all sorts not tanned, tawed or in any way dressed; not being the produce of, nor imported from within the limits of the East India Company's Charter, and not being imported from the West Indies.

TABLE E.

Alkermes, Almonds, Anchovies, Angustura Bark, Aniseed, Annotto or Rocou, Arrowroot, Ashes, Balsams of all sorts, Barilla, Beads of Amber and of Coral, Bees Wax, Black or Dantziè Beer, Bristles undressed, Buck Wheat, Cantharides, Turkey Carpets, Cassia Fistula, Catlings or Lutestrings, Cheese, Chip Hats, Citrat of Lime, Citron in Salt and Water, Clover Seed, Cochineal and Cochineal Dust, Cocoa Nuts, Coffee, Cotton Wool and Cotton Yarn, Currants, Elephant's Teeth, Essence of

Bergamot, and of Lemon, Essence of British America Spruce, imported from thence, Euphorbium, Feathers for Beds, Figs, Flax, German Sausages, Ginger, Ginseng, Granilla, Gum Arabic, Copal, Guaiacum and Senegal, Hams, Harpstrings, Hones, Jalap, Jesuits Bark, Jet, India Rubbers, Indigo, Isinglass, Juice of Lemons, Limes and Oranges, Juniper Berries, Lamp Black, Plain Linen, (except Sail Cloth,) Linseed Cakes, Liquorice Powder, Macaroni, Madder ground, Mahogany, Manna, Mercury, Mohair Yarn, Melasses, Oil of Almonds, of Amber, Aniseed, Bay, Cajaputa, Carraway, Cassia, Castor, Cinnamon, Cloves, Jessamine, Juniper, Lavender, Linseed, Mace, Marjoram, Nutmegs, Olives, Oranges, Palm, Pine, Rock, Rosemary, and Rosewood, Salal Oil, Oil of Sassafras, of Spike, Thyme, Turpentine, and Walnut, Chemical and Perfumed Oils not otherwise enumerated, Opium, Orange Flower Water, and Orange Flower Ointment, Otto of Roses, Pearl Barley, Pictures, Pigs' Chaps and Faces, Pimento, Pitch Burgundy, Platting of Straw or Chip, Pots Melting, Prunes, Quicksilver, Radix Serpentina, Rags, Raisins of all sorts, Rape Cakes, Rhinehurst, Rhubarb, Rum, Saccharum Saturni, Saffron, Sal Ammoniacus, Sal Gem, Sal Limonium or Acetosella, Sal Prunella, Sal Succini, Saphora, Sarsaparilla, Senna, Silk Raw, Thrown or Waste, Smalts, Straw Hats, Succus Liquoritiæ, Sugar, Tapioca, Tar Barbadoes, Torsal, Toys, Verdigris, Vermicelli, Vermillion, Vanelloes, and all other Goods unmanufactured, not being the produce of, nor imported from within the limits of the East India Company's Charter, and not being imported from the West Indies.

TABLE. F.

Agates, rough and polished, Almond Paste, Aloes, Ambra Liquidæ, Ambergris, Balsam of all sorts, Beads of all kinds, Beer, Benjamin, Bottles, Bugles of all kinds, Cambric, Camphor, Candles, Cantharides, Cardamoms, Cards, Carmine, Cassia Buds, Cassia Lignea, Cassia Fistula, Castor, China Ware and Porcelain, Crystal, Cider, Cinnamon imported under Licence, Citron Water, Civet, Clocks, Cloves imported under Licence, Cochineal, Coculus Indicus, Coloquintida, Columbo Root, Coral of all sorts, Corks ready made, Cattle Shells, Dice, Eau de Cologne, Enamel, Essences of all sorts, Extracts of all sorts, Feathers Ostrich and others not otherwise enumerated, dressed or undressed; Flowers artificial, Garnets, Gauze of all kinds, Ginger preserved, Glass of all kinds, Grains of Paradise and of Guinea, Gum Opopanax, Hair Human, Hair Powder, Hats and Bonnets of all sorts, Jalap, Jet, Jewels, Emeralds, Rubies, and all other precious Stones, except Diamonds; Inkle wrought, Lace of all kinds, Lapis Lazuli, Mace imported by Licence, Manna, Mercury, Metheglin, Morels, Musical Boxes, Musk, Myrrh, Nutmegs imported by Licence, Nux Vomica, Opium, Or Moulu, Otto of Roses, Paper, Pearls, Perry, Pictures, Plate, Platina, Platting of all sorts, Powder of Bronze and of Brass, Powder not otherwise enumerated, which will serve for the same use as Starch, Quicksilver, Radix Ipecacuanhæ, and Rhatania; Resina Jalapæ, Rhubarb, Saffron, Sal Limonium and Succini, Scammony, Silk, raw and organzined, Snuff, Soap, Spikenard, Starch, Stones Bezoar, Storax of all kinds, Succades, Sugar, Threads of all kinds, Tobacco, Tortoiseshell, Treacle of Venice, Truffles, Turbith, Vanelloes, Vellum, Verdigris, Vinegar, Watches of all sorts, Watch Glasses, Waters, Mineral and Strong of all sorts, Wires, Mohair Yarn; and also all Goods and Merchandize of every description, which, under the provisions of the Warehousing Act, may be imported for the purpose of Exportation only. All which Goods may be deposited only in warehouses inclosed by and surrounded with walls, or in other warehouses or places of special security, especially to be approved by the Commissioners of the Treasury.

A List of Goods which shall only be warehoused at the several Docks, or in Warehouses of special security, unless such Goods be on board vessels discharging in the River, in which case (with the exception of Spirits in casks and Wine exceeding the contents of twenty pipes,) the same may be deposited in specially approved vaults or floors at the Legal Quays; and all Goods not enumerated in the said List, may be warehoused at the Legal Quays notwithstanding they may be on board vessels lying in any of the Docks. C. M. 31 Dec. 1833 and 23 May 1835.

Agates, Almond Paste, Aloes, Ambra Liquids, Ambergris, Balsams of all sorts, Beads, Beer, Benjamin, Bottles, Bugles all kinds, Cambrics, Camphor, Candles, Cantharides, Cardamoms, Carls, Carmine, Cassia Buds, Cassia Lignea, Cassia Fistula, Castor, China and Porcelain Ware, Crystal, Cider, Cinnamon, Citron Water, Civit. Clocks, Cloves, Cochineal, Coculus Indicus, Coloquintida, Corals of all sorts, Corks made, Dice, Enamel, Essences of all sorts, Extracts, Feathers Ostrich unrated, Flowers artificial, Garnets, Gauze of all sorts, Ginger preserved, Glass of all sorts, Grains of Paradise, Guinea Grains, Gum Opopanax, Hair Human, Hair Powder, Hats and Bonnets of all sorts, Jalap, Jet, Jewels and all precious Stones, Incle wrought, Lace of all sorts, Lapis Lazuli, Mace, Manna, Mercury, Metheglin, Morels, Musical Boxes, Musk, Myrrh, Nutmegs, Nux Vomica, Opium, Or Moulu, Otto of Roses, Paper, Pearls, Perry, Pictures, Plates, Platina, Plating, Powder of Brass, of Bronze and unrated, Radix Ipecacuanhæ, Radix Rhataniæ, Resina Jalapa, Rhubarb, Saffron, Sal Limonum, Sal Succini, Scammony, Snuff, Soap, Spikenard, Starch, Stones Bezoïn, Succades, Sugar, Threads, of all kinds, Tobacco, Tortoiseshell, Treacle of Venice, Truffles, Turbith, Vanelloes, Vellum, Verdigris, Vinegar, Watches, Watch Glasses, Waters, Mineral and Strong of all sorts, Yarn Mohair and all sorts, Goods manufactured of Silk, &c., Goods reported or entered contents unknown, Goods warehoused for exportation only, Coffee, Pepper, Spirits and Wine, Dye and other Hard Woods not imported from the East or West Indies, on board Ships discharging their Cargoes in the River.

DUTIES OF CUSTOMS INWARDS.

A TABLE OF THE DUTIES, OF CUSTOMS PAYABLE ON GOODS, WARES, AND
MERCHANDIZE, IMPORTED INTO THE UNITED KINGDOM
FROM FOREIGN PARTS.

NOTE.—All the following Duties are collected under the Act 3 and 4
Wm. IV. cap. 56, except where it is otherwise stated.

Page		£.	s.	d.
	Acetous Acid.—See Vinegar.			
	Acorns.—See Seed.			
156	Agates, or Cornelians, for every 100l. of the value.....	10	0	0
	— set, for every 100l. of the value	20	0	0
156	Alkali, (not being Barilla) viz. any Article containing Soda or Mineral Alkali, whereof Mineral Al- kali is the most valuable part, (such Alkali not being otherwise particularly charged with duty), viz.—			
	If not containing a greater proportion of such Alkali than 20 per centum, the cwt.....	0	11	4
	If containing more than 20 per centum, and not exceeding 25 per centum, the cwt.	0	15	0
	If containing more than 25 per centum, and not exceeding 30 per centum, the cwt.....	0	18	4
	If containing more than 30 per centum, and not exceeding 40 per centum, the cwt.....	1	3	4
	If containing more than 40 per centum, the cwt.	1	10	0
	— Natural Alkali imported from places within the limits of the East India Company's Charter, the cwt.	0	2	0
156	Alkanet Root, the cwt.....	0	2	0
	Almond Paste, for every 100l. of the value	60	0	0
156	Almonds, viz.			
	Bitter, the cwt.	0	4	0
	Jordan, the cwt.	2	0	0
	of any other sort, the cwt.....	1	0	0

Page		£.	s.	d.
156	Aloes, the lb.....	0	0	8
	— the produce of and imported from any B. P. the lb.....	0	0	2
156	Alum, the cwt.....	0	17	6
	— Roch, the cwt.....	0	11	8
157	Amber, Rough, the lb.....	0	0	6
	— Manufactures of Amber, not otherwise enumerated or described, the lb.....	0	12	0
157	Ambergris, the oz.	0	0	6
157	Anchovies, the lb.....	0	0	2
157	Angelica, the cwt.....	0	4	0
157	Annotto, the cwt.....	0	1	0
	— Roll, the cwt.	0	4	0
157	Antimony, Ore, the ton.....	0	1	0
	— Crude, the cwt.	0	8	0
	— Regulus, the cwt.....	0	16	0
	Apples, the bushel.....	0	4	0
	— Dried, the bushel. (4 & 5 Wm. 4, cap. 89).....	0	2	0
	Aquafortis, the cwt.	0	14	3
158	Argol, the cwt.....	0	0	6
158	Aristolochia, the lb. (6 & 7 Wm. 4, cap. 60)	0	0	1
	Arquebusade Water.—See Spirits.			
158	Arrow Root, the lb.....	0	0	2
	— the produce of, and imported from any B. P. the cwt. ...	0	1	0
159	Arsenic, the cwt.....	0	8	0
183	Asafoetida.—See Gum.			
159	Ashes, Pearl and Pot, the cwt.	0	6	0
	— imported from any British Possession (1)			Free
	— Soap, Weed and Wood, the cwt.....	0	1	8
	— not otherwise enumerated or described, for every 100l. of the value	20	0	0
159	Asphaltum, the cwt.....	0	4	0
	Asses, each.....	0	10	0
	Bacon, the cwt.....	1	8	0
	Balm of Gilead.—See Balsam.			
159	Balsam, viz. Balsam Canada, the lb.	0	0	1
	— Capivi, the cwt.	0	4	0
	— Peru, the lb.....	0	1	0
	— Riga, the lb....	0	1	0
	— —and further as Foreign Spirits, the gallon	1	10	0
	— Tolu, the lb.....	0	2	0
	— Balm of Gilead, and all Balsams not otherwise enumerated or described, the lb.....	0	4	6
	Bandstring Twist, the dozen knots, each knot containing 32 yards	0	5	0

(1) Pot and Pearl Ashes of Foreign production, imported from a British Possession in Europe, shall be liable to a duty of 6s. per cwt. 5 & 6 Wm. 4, cap. 66.

Page		£.	s.	d.
159	Barilla, the ton	2	0	0
160	Bark, viz.			
	— for Tanners or Dyers' use, the cwt.....	0	0	8
	— imported from any B. P. the cwt.	0	0	1
	— Peruvian and Cascarilla, the lb.	0	0	1
	— of other sorts, the lb.	0	0	1
	Extract of, or of other Vegetable Substances to be used only for Tanning Leather, the cwt.....	0	3	0
	— imported from any B. P. the cwt.	0	0	1
160	Barwood, the ton	0	5	0
	Basket Rods, the Bundle, (not exceeding three feet in circumference at the band)	0	1	0
	Baskets, for every 100l. of the value.....	20	0	0
	Bast Ropes, Twines, and Strands, the cwt.....	0	10	0
	Bast or Straw Hats or Bonnets.—See Hats.			
	— Plating, or other manufacture of Bast or Straw for making Hats or Bonnets.—See Plating.			
	Beads, Amber, the lb.....	0	12	0
158	Arango, for every 100l. of the value.....	20	0	0
	Coral, the lb.....	0	15	10
	Crystal, the 1000.....	1	8	6
	Jet, the lb.	0	3	2
	Glass, the lb (6 & 7 Wm. 4, cap. 60)	0	1	0
	not otherwise enumerated or described, for every 100l. of the value	30	0	0
	Beans, Kidney or French Beans, the bushel.....	0	0	10
161	Beef, salted (not being Corned Beef), the cwt.	0	12	0
	Beef-wood, unmanufactured, imported from New South Wales, the ton	0	5	0
161	Beer, viz.			
	Mum, the barrel, containing 32 gallons	3	1	1
	Spruce, the barrel, containing 32 gallons.....	3	6	0
	or Ale of all other sorts, the barrel containing 32 gallons.....	2	13	0
162	Benjamin, or Benzoin, the cwt.....	0	4	0
162	Berries, viz.			
	Bay, Juniper, Yellow, and any other sort, not otherwise enumerated, the cwt.	0	2	0
	Birds, viz. Singing Birds, the dozen.....	0	8	0
159	Bitumen Judaicum, the cwt.	0	4	0
	Blacking, the cwt.....	3	12	0
	Bladders, the dozen	0	0	6
	Blubber.—See Train Oil, in Oil.			
	Bones of Cattle and other Animals, and of Fish, except Whale Fins, whether burnt or not, or as Animal Charcoal, for every 100l. of the value	1	0	0
	Bonnets.—See Hats.			

Page		£.	s.	d.
162	Books viz.			
	— being of editions printed prior to the year 1801, bound or unbound, the cwt.	1	0	0
	— being of editions printed in or since the year 1801, bound or unbound, the cwt.	5	0	0
	— in the foreign living languages, being of editions printed in or since the year 1801, bound or unbound, the cwt. (4 & 5 Wm. IV. cap. 89.)...	2	10	0
	Boots, Shoes, and Calashes, viz.			
	— Womens' Boots and Calashes, the dozen pairs	1	10	0
	— if lined or trimmed with Fur, or other Trimming, the dozen pairs	1	16	0
	— Womens' Shoes with Cork or Double Soles, quilted Shoes and Clogs, the dozen pairs.....	1	6	0
	— if lined or trimmed with Fur, or other Trimming, the dozen pairs	1	9	0
	— Womens' Shoes of Silk, Satin, Jeans, or other Stuffs, Kid, Morocco, or other Leather, the dozen pairs (1)	0	18	0
	— if lined or trimmed with Fur, or other Trimming, the dozen pairs	1	4	0
	— Childrens' Boots, Shoes, and Calashes, not exceeding seven inches in length, to be charged with two-thirds of the above duties.			
	— Mens' Boots, the dozen pairs	2	14	0
	— Shoes, the dozen pairs	1	4	0
	— Childrens' Boots and Shoes, not exceeding seven inches in length to be charged with two-thirds of the above duties.			
	Boracic Acid, the cwt.	0	4	0
163	Borax or Tincal, the cwt.	0	4	0
	— Refined, the cwt.	0	10	0
163	Bottles, viz.			
	— of Earth or Stone, empty, the dozen. (4 and 5 Wm. IV. cap. 89.)	0	0	6
	— full	Free.		
	— of Glass, covered with Wicker, the dozen quarts content	1	2	0
	— and further the cwt.	4	0	0
	— of Green or Common Glass, not of less content than one pint, and not being Phials, empty, the dozen quarts content.....	0	2	0
	— of Green or Common Glass, full, computing all Bottles of not greater content than half a pint as of the content of half a pint, and all Bottles			

(1) Women's Slippers are to pay the ad-valorem duty of £30 per cent. as manufactures of leather. C. O. 20 April, 1836.

Page		£.	s.	d.
163	Bottles, continued. of greater content than half a pint, and not of greater content than a pint, or a reputed pint, as of the content of a pint, or a reputed pint, viz:— —— Imported from any B. P. the dozen quarts content 0 1 0 —— Imported from any Foreign Place, viz. —— Containing Wine or Spirits, the dozen quarts content 0 4 0 —— not containing Wine or Spi- rits, the dozen quarts content (1) 0 2 0 —— of Glass not otherwise enumerated or described for every 100% of the value..... 25 0 0 —— and further the cwt.... 4 0 0 Note.—Flasks in which Wine or Oil is im- ported, and Glass Bottles or Flasks in which Mineral or Natural Water is im- ported, are not subject to duty. Boxes of all sorts, for every 100% of the value..... 20 0 0 163 Box Wood, the ton. (6 & 7 Wm. 4, cap. 60.) .. 0 10 0 Brass, viz. —— Manufactures of, not otherwise enumerated or described, for every 100% of the value... 30 0 0 —— Powder of, for Japanning, the lb..... 0 2 6 163 Brazil Wood, the ton 2 0 0 Braziletto Wood, the ton..... 0 4 6 —— imported from a B. P. the ton 0 3 0 Bricks, or Clinkers, the 1000 1 2 6 163 Brimstone, the cwt. 0 0 6 —— Refined or in Rolls, the cwt..... 0 6 0 —— in Flour, the cwt..... 0 9 9 164 Bristles, viz. —— rough, and in the tufts, and not in any way sorted, the lb..... 0 0 2½ —— in any way sorted, or arranged in colours, and not entirely rough, and in the tufts, the lb 0 0 3½ Note. If any part of the Bristles in a package be such as to be subject to the higher duty, the whole contents of the package shall be subject to the higher duty. Brocade of Gold or Silver, for every 100% of the value 30 0 0 Bronze, all Works of Art made of Bronze. (4 & 5 Wm. 4, cap. 89,) the cwt..... 1 0 0			

(1) Common Green Glass Jars and similar Articles used as Packages for Goods imported, are to be admitted at the duty chargeable on "Bottles of Green or Common Glass, full, not containing Wine or Spirits," viz. two shillings the dozen quarts content. Min. C. C. 7. Dec. 1838.

Page		£.	s.	d.
	Bronze, continued, viz.			
	— other Manufactures of Bronze, for every 100l. of the value. (4 & 5 Wm. 4, cap 89.) ...	30	0	0
	— Powder, for every 100l. of the value.....	25	0	0
	Bugles, the lb. (6 & 7 Wm. 4, cap. 60.).....	0	1	0
164	Bullion and Foreign Coin, of gold or silver, and Ore of gold or silver, or of which the major part in value is gold or silver			Free.
165	Bull Rushes, the load containing 63 bundles	0	12	0
165	Butter, the cwt.....	1	0	0
	Buttons, for every 100l. of the value.....	20	0	0
211	Cables, not being iron cables, tarred, or untarred, the cwt.	0	10	9
	— not being iron cables, in actual use of a British ship, and being fit and necessary for such ship, and not or until otherwise disposed of			Free.
	— if, and when otherwise disposed of, for every 100l. of the value	20	0	0
188	Cambrics.—See Linen.			
	Camomile Flowers, the lb.	0	0	3
165	Camphor, the cwt.	0	1	0
	— refined, the cwt.	2	0	0
165	Camwood, the ton.....	0	5	0
	Candles, viz. Spermaceti, the lb. ..	0	2	6
	— Tallow, the cwt.	3	3	4
	— Wax, the lb.	0	2	6
	Candlewick, the cwt.....	4	8	8
165	Canella Alba, the lb.	0	0	1
	Canes, viz. Bamboo, the 1000.....	0	5	0
	— Rattans, not ground, the 1000	0	5	0
	— Reed Canes, the 1000... ..	0	5	0
	— Walking Canes or Sticks, mounted, painted, or otherwise ornamented, for every 100l. of the value	20	0	0
	— Whangees, Jumboo, Ground Rattans, Dragons' Blood, and other Walking Canes or Sticks, the 1000	0	5	0
165	Cantharides, the lb.	0	1	0
165	Caoutchouc, the cwt.....	0	1	0
	Capers, including the Pickle, the lb.....	0	0	6
	Capsicum.—See Pepper.			
166	Cardamoms, the lb.	0	1	0
	— Extract, or preparation of.—See Extract.			
166	Cards, viz. Playing Cards, the dozen packs	4	0	0
	Carmines, the oz.	0	0	6
	Carrabe.—See Succinum.			
167	Carriages of all sorts, for every 100l. of the value	30	0	0
	Casks, empty, for every 100l. of the value.....	50	0	0

Page		£.	s.	d.
	Cassava Powder or Starch, the produce of and imported from any British Possession in America, (1) the cwt. (4 & 5 Wm. 4, cap. 89.).....	0	1	0
	Cassava Powder or Starch, the produce of and imported from any B. P. in Africa, is to pay duty as Starch, viz. the cwt. T. O. 25 Oct. 1834...	9	10	0
167	Cassia, viz. Buds, the lb.	0	1	0
	—Fistula, the lb. (6 & 7 Wm. 4, cap. 60.).....	0	0	1
	—Ligna, the lb.	0	1	0
	—imported from any B. P. the lb.	0	0	6
167	Castor, the lb.	0	0	6
	Casts of Busts, Statues, or Figures, the wt	0	2	6
	Catechu.—See Terra Japonica.			
	Catlings, the gross, containing 12 dozen knots.....	0	6	4
180	Caviare, the cwt.	0	12	0
	Cedar, the ton. (6 & 7 Wm. 4, cap. 60.)	0	10	0
	Chalk, viz. prepared or otherwise manufactured, for every 100l. of the value (6 & 7 Wm. 4, cap. 60.)	10	0	0
	—unmanufactured, for every 100l. of the value (6 & 7 Wm. 4, cap. 60.)	5	0	0
167	Cheese, the cwt.	0	10	6
	Cherries, the cwt.	0	18	8
	—dried, the lb.	0	0	8
	Chicory, or any other Vegetable Matter, applicable to the uses of Chicory or Coffee, raw or kiln-dried, the cwt. (6 & 7 Wm. 4, cap. 60.)	1	0	0
	—Roasted or ground, the cwt. (6 & 7 Wm. 4, cap. 60.)	2	16	0
	Chillies.—See Pepper.			
170	China Root, the lb.	0	0	3
168	China or Porcelain Ware, plain, for every 100l. of value	15	0	0
	—painted, gilt or ornamented, for every 100l. of the value	30	0	0
	Chip, Manufactures of, to make Hats or Bonnets.—See Plating.			
	Chocolate.—See Cocoa Paste.			
	Cider, the tun.	21	10	0
	Cinders, the ton.	2	0	0
170	Cinnabaris Nativa, the lb.	0	0	1
170	Cinnamon, the lb.	0	1	0
	—imported from a British Possession, the lb.	0	0	6

(1) Since the passing of the Act. 4 & 5 Wm. 4, cap. 89, it appears to have been the practice to charge the Starch Duty on Arrow Root made of the Cassava Plant, when imported from other places than the British Possessions in America, but as Arrow Root is an Article of Food, (although of a Starchy principle), it is not to be confounded with Starch, and therefore the practice observed previously to the passing of the above Act, is to be reverted to. T. O. 15 April, 1835.

Page		£.	s.	d.
	Citrat of Lime, the lb.	0	0	2
	Citric Acid, the lb.	0	0	6
	Citron, preserved with Salt, for every 100l. of the value	20	0	0
	— preserved with Sugar.—See Succades.			
	— Water.—See Spirits.			
170	Civet, the oz.	0	4	9
	Clinkers, called Dutch Clinkers, the 1000. (6 & 7 Wm.			
	4, cap. 60.)	0	10	0
170	Clocks, for every 100l. of the value (1)	25	0	0
171	Cloves, the lb. (6 & 7 Wm. 4, cap. 60.)	0	0	6
171	Coals, the ton.	2	0	0
172	Cobalt, the cwt.	0	1	0
173	Cochineal, the lb.	0	0	6
	— the produce of and imported from any B. P.			
	the lb.	0	0	2
	— Dust, the lb.	0	0	2
	— the produce of and imported from any			
	British Possession the lb.	0	0	1
172	Cocoa, the lb.	0	0	6
	— the produce of and imported from a B. P. the lb.	0	0	2
	Husks and Shells, the lb.	0	0	1
	Cocoa Paste or Chocolate, the lb.	0	4	4
	— the produce of and imported from			
	any B. P. the lb.	0	0	4
173	Coculus Indicus, the lb.	0	2	6
	— Extract or Preparation of.—See Extract			
	Cocus Wood.—See Ebony.			
184	Codilla.—See Flax.			
172	Coffee, the lb.	0	1	3
	— the produce of and imported from any B. P. in			
	America, the lb.	0	0	6
	— the produce of and imported from Sierra Leone,			
	the lb. (5 & 6 Wm. 4, cap. 66)	0	0	6
	— imported from any B. P. within the limits of			
	the East India Company's Charter, the lb.	0	0	9
	— the produce of and imported from any B. P.			
	within those limits, the lb. 5 & 6 Wm. 4,			
	cap. 66.	0	0	6
	— imported from any other place within those			
	limits, the lb.	0	1	0
	Coin, viz. Copper.—See Copper.			
	— Foreign of Gold or Silver.—See Bullion.			
	Coir Rope, Twine, and Strands, the cwt.	0	5	0
	— Old and fit only to be made into Mats, the ton.	0	5	0

(1) Picture Clocks, in Gilt Frames, are to be admitted to entry at the ad-valorem duty of £20 per cent, in such cases, where the Clock part of the Picture forms the least valuable part thereof, but not in those cases, where the Picture may be considered a mere cover to the introduction of the Clock. C. M. 22 Jan. 1831.

Page		£	s.	d.
173	Colocynth, the lb.....	0	0	2
174	Columba Root, the lb.....	0	0	2
	Comfits, the lb.....	0	1	0
174	Copper, viz.			
	— Ore, the cwt.	0	12	0
	— the produce of, and imported from any B. P. in America, the cwt.	0	1	0
	— old, fit only to be re-manufactured, the cwt....	0	15	0
	— in Plates and Copper Coin, the cwt.....	1	10	0
	— unwrought, viz. in Bricks or Pigs, Rose Copper and all Cast Copper, the cwt.....	1	7	0
	— in part wrought, viz. Bars, Rods, or Ingots, hammered or raised, the cwt.....	1	15	0
	— Manufactures of Copper not otherwise enu- merated or described, and Copper Plates engraved for every 100 <i>l.</i> of the value.....	30	0	0
	— the produce of and imported from any B. P. within the limits of the East India Company's Charter, viz.			
	— Ore, the cwt.....	0	1	0
	— old, fit only to be re-manufactured, the cwt	0	9	2
	— in Plates and Copper Coin, the cwt.....	0	15	0
	— unwrought, viz. in Bricks or Pigs, Rose Cop- per, and all Cast Copper, the cwt.....	0	9	2
	— in part wrought, viz. Bars, Rods, or Ingots hammered or raised, the cwt.....	1	11	3
	— Manufactures of Copper not otherwise enu- merated or described, and Copper Plates engraved, for every 100 <i>l.</i> of the value...	30	0	0
175	Copperas, viz. Blue, the cwt.....	0	5	0
	— Green, the cwt.	0	5	0
	— White, the cwt.....	0	12	0
	Coral, viz. in Fragments, the lb.	0	1	0
	— whole, polished, the lb.	0	12	0
	— unpolished, the lb.....	0	5	6
	— of British Fishing or taking the lb.	0	0	6
211	Cordage, tarred or untarred, (Standing or Running Rigging in use excepted) the cwt.....	0	10	9
	— in actual use of a British Ship, and being fit and necessary for such ship, and not or until otherwise disposed of	Free.		
	— if and when otherwise disposed of, for every 100 <i>l.</i> of the value.....	20	0	0
	Cordial Waters.—See Spirits.			
175	Cork, the cwt.	0	8	0
	Corks, ready made, the lb.	0	7	0

Page		£	s.	d.
175	Corn, viz. Barley, 33s. and under 34s. the quarter.....	0	12	4
	and in respect of every integral shilling by which such price shall be above 33s. such duty shall be decreased by 1s. 6d. until such price shall be 41s.			
	— Barley at or above 41s. the quarter.....	0	1	0
	— under 33s. and not under 32s. the quarter and in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 32s. such duty shall be increased by 1s. 6d.	0	13	10
	— Rye, Peas, and Beans, 36s. and under, 37s. the qr. and in respect of every integral shilling, by which such price shall be above 36s. such duty shall be decreased by 1s. 6d. until such price shall be 46s.	0	15	0
	— at or above 46s. the quarter	0	1	0
	— under 36s. and not under 35s. the quarter and in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 35s. such duty shall be increased by 1s. 6d.	0	16	9
	— Maize or Indian Corn, Buck Wheat, Beer or Bigg, For every quarter, a duty equal in amount to the duty payable on a quarter of Barley.			
	Corn, Grain, &c. the produce of and imported from any British Possession in North America, or elsewhere out of Europe, viz.			
	— Barley, (until the price of British Barley be 34s. the quarter), the quarter.....	0	2	6
	— At or above 34s. the quarter	0	0	6
	— Rye, Peas and Beans, (until the price of Bri- tish Rye, Peas and Beans, shall be 41s. the quarter) the quarter.....	0	3	0
	— At or above 41s. the quarter.....	0	0	6
	— Maize or Indian Corn, Buck Wheat, Beer or Bigg, For every quarter, a duty equal in amount to the duty payable on a quarter of Barley.			
177	Cotton, viz. Manufactures of, for every 100l. value	10	0	0
	— Articles of Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty, for every 100l. of the value (1)	20	0	0
	— Wool, or Waste of Cotton Wool.—See Wool			
	Cranberries, the gallon.....	0	0	1

(1) Cotton Stockings are to pay £20 per cent. as Manufactures of Cotton, wholly or in part made up. C. O. 22 May 1830.

Page		£.	s.	d.
	Crayons, for every 100 <i>l.</i> of the value	40	0	0
178	Cream of Tartar, the cwt.	0	2	0
178	Crystal, viz. rough, for every 100 <i>l.</i> of the value.....	20	0	0
	— cut, or in any way manufactured, except Beads, for every 100 <i>l.</i> of the value.....	30	0	0
178	Cubebs, the lb.	0	0	6
	Cucumbers, viz. Pickled.—See Pickles. — preserved in salt and water, for every 100 <i>l.</i> of the value... ..	20	0	0
	Culm, the ton.....	2	0	0
178	Currants, the cwt. (4 & 5 Wm. 4. cap. 89).....	1	2	2
188	Danask.—See Linen.			
179	Dates, the cwt.	0	10	0
277	Derelict. Foreign Goods, Derelict, Jetsam, Flotsam, Lagan or Wreck, brought or coming into Great Britain or Ireland, are subject to the same duties and entitled to the same draw- backs, as Goods of the like kind regularly imported.			
214	Diagrydium.—See Scammony.			
179	Diamonds (1).....	Free.		
184	Diaper.—See Linens.			
166	Dice, the pair.....	1	6	2
	Down, the lb.....	0	1	3
204	Drawings.—See Prints.			
29	Drugs, not particularly enumerated or charged with duty, the cwt. (6 & 7 Wm. 4, cap. 60.).....	0	2	0
	Earthenware, not otherwise enumerated or described, for every 100 <i>l.</i> of the value.....	15	0	0
179	Ebony, the ton. (6 & 7 Wm. 4, cap. 60.)	0	10	0
	— the produce of and imported from any B.P. the ton	0	3	0
	Eggs, the 120.....	0	0	10
	Embroidery & Needle-work, for every 100 <i>l.</i> of the value	30	0	0
	Enamel, the lb.....	0	7	2
179	Essence, viz. being Oil.—See Essential Oil, in Oil. — of Spruce, for every 100 <i>l.</i> of the value.....	20	0	0
	— not otherwise enumerated or described, the lb	0	4	6
179	Ether, from Guernsey, Jersey, Alderney, Sark or Man. C. O. 8 May, 1830, the gallon... ..	0	18	9
180	Euphorbium, the cwt.	0	6	0
	Extract viz. — Cardamoms. — Coculus Indicus. — Grains, viz. Guinea Grains. — of Paradise. — Liquorice. — Nux Vomica.	Extract or Pre- paration of, for every 100 <i>l.</i> of the value		
		75	0	0

Page		£.	s.	d.
	Extract continued, viz. Opium, { Extract or Prepara-			
	Pepper, viz. Guinea Pepper { ration of, for every			
	100 <i>l.</i> of the value	25	0	0
	Peruvian or Jesuits Bark, Extract or Prepara-			
	tion of, the lb.....	0	5	0
	Quassia, Extract or Preparation of, for every			
	100 <i>l.</i> of the value	50	0	0
	Radix Rhataniæ, Extract or Preparation of,			
	the lb.....	0	5	0
	Vitriol, Extract or Preparation of, for every			
	100 <i>l.</i> of the value	25	0	0
	Extract or Preparation of any article not being			
	particularly enumerated or described, nor			
	otherwise charged with duty, for every			
	100 <i>l.</i> of the value	20	0	0
	Or, and in lieu of any of the above duties at			
	the option of the Importer, the lb.....	0	10	0
	Feathers, viz. for Beds, in Beds or not, the cwt.....	2	4	0
	Ostrich, dressed, the lb.....	1	10	0
	undressed, the lb. (6 & 7 Wm. 4, cap. 60.)	0	1	0
	Paddy Bird, the lb, (6 & 7 Wm. 4, cap. 60.).....	0	1	0
	not otherwise enumerated or described, viz.			
	dressed, for every 100 <i>l.</i> of the value	20	0	0
	undressed, for every 100 <i>l.</i> of the value	10	0	0
180	Figs, the cwt. (4 & 5 Wm. 4, cap. 89.)	0	15	0
180	Fish, viz.			
	Eels, the ship's lading.....	13	1	3
	Lobsters.....	Free.		
	Oysters, the bushel.....	0	1	6
	Stockfish, the 120	0	5	0
	Sturgeon, the keg, not containing more than 5			
	gallons.....	0	9	0
	Turbots.....	Free.		
	Fresh Fish, of British taking, and imported in			
	British ships or vessels	Free.		
	Cured Fish, of British taking and curing, and im-			
	ported in British vessels	Free.		
	Fishing Nets, old.—See Rags.			
184	Flax and Tow or Codilla of Hemp or Flax, whether			
	dressed or undressed, the cwt.....	0	0	1
	Flocks, the cwt.....	0	19	0
277	Flotsam.—See Derelict.			
	Flower Roots, for 100 <i>l.</i> value. (6 & 7 Wm. 4, cap. 60.)	5	0	0
	Flowers Artificial, not made of Silk, for every 100 <i>l.</i> value	25	0	0
	Fossils, not otherwise enumerated or described, for			
	every 100 <i>l.</i> of the value.....	20	0	0
	Specimens of.—See Specimens.			
	Frames for Pictures, Prints, or Drawings, for every			
	100 <i>l.</i> of the value	20	0	0

Page		£.	s.	d
195	Frankincense.—See Olibanum.			
	Fruit, raw, not otherwise enumerated, for every 100 <i>l</i> .			
	of the value	5	0	0
181	Fustic, the ton	0	4	6
	— imported from any B. P. the ton.....	0	3	0
181	Galls, the cwt.	0	2	0
182	Gamboge, the cwt.....	0	4	0
	Garnets, the lb.	0	10	0
	— Cut, the lb.	1	10	0
	Gauze of Thread, for every 100 <i>l</i> . of the value.....	30	0	0
182	Gentian, the cwt.	0	4	0
182	German Silver, for every 100 <i>l</i> . of the value. (C. M. 3 Jan. 1832.)	20	0	0
182	Ginger, the cwt.	2	13	0
205	— preserved, the lb. (6 & 7 Wm. 4, cap.60.).....	0	0	6
	— the produce of, and imported from any British Possession the cwt.	0	11	0
	— preserved, the lb	0	0	1
182	Ginseng, the cwt.....	0	4	0
	Glass, viz., Crown Glass, or any kind of Window Glass, (not being plate Glass, or German Sheet Glass,) the cwt.	8	6	8
	— German Sheet Glass, the cwt.	10	0	0
	— Plate Glass, superficial measure, viz. not con- taining more than 9 square feet, the square foot	0	6	0
	— containing more than 9 square feet, and not more than 14 square feet, the sq. ft.	0	8	0
	— containing more than 14 square feet, and not more than 36 square feet, the square foot	0	9	6
	— containing more than 36 square feet, the square foot	0	11	0
182	— Glass Manufactures not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured, for every 100 <i>l</i> . value.....	20	0	0
	— and further for every cwt.....	4	0	0
182	Gloves, (of Leather.) viz.			
	— Habit Gloves, the dozen pair	0	4	0
	— Men's Gloves, the dozen pair	0	5	0
	— Women's Gloves or Mitts, the dozen pair.....	0	7	0
	Glue or Gelatine, the cwt.....	0	12	0
	— Clippings, or waste of any kind fit only for making Glue, for every 100 <i>l</i> . of the value.....	1	0	0
183	Grains, Guinea Grains, the lb.	0	2	0
	— Extract or Preparation of.—See Grains in Extract.			

Page		£.	s.	d.
183	Grains of Paradise, the lb.	0	2	0
	—— Extract or Preparation of.—See Grains in Extract.			
	Granilla, the lb.	0	0	2
	Grapes, for every 100l. of the value. (1)(4 & 5 Wm. 4 cap 89)	5	0	0
165	Grease, the cwt.	0	1	8
	Greaves for Dogs, the cwt.	0	2	0
	Guinea Wood, the ton.	0	5	0
183	Gum, viz. Animi, Copal, Arabic, Senegal, Tragacanth, Lac Dye, Shellac, Storax, Asafoetida, Ammoniacum, Kino, Guaiacum, and other Gum not otherwise charged, the cwt.	0	6	0
183	Gunpowder, the cwt.	3	0	0
184	Gypsum, the ton	1	11	8
	—— the produce of, and imported from any B.P. the ton	0	1	3
184	Hair, viz. Camel's Hair or Wool, the lb.	0	0	1
	—— the produce of, and imported from any B.P.			Free.
	—— Cow, Ox, Bull, or Elk Hair, the cwt.	0	0	6
	—— Goat's Hair.—See Wool.			
	—— Horse Hair, the cwt.	0	0	6
	—— Human Hair, the lb.	0	1	0
	—— not otherwise enumerated or described, for every 100l. of the value	5	0	0
	—— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other Material, and Articles of such Manufacture wholly or in part made up, not particularly enumerated, or otherwise charged with duty, for every 100l. of the value	30	0	0
184	Hams, the cwt.	1	8	0
	Harpstrings or Lutestrings, silvered, for every 100l. of the value	20	0	0
	Hats or Bonnets, viz.			
	—— Bast, Chip, Cane or Horse Hair Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter, the dozen	1	0	0
	—— each Hat or Bonnet exceeding 22 inches in diameter, the dozen ...	2	0	0
	—— Straw Hats or Bonnets, each Hat or Bonnet not exceeding 22 inches in diameter, the dozen	3	8	0
	—— each Hat or Bonnet exceeding 22 inches in diameter, the dozen	6	16	0
	—— made of or mixed with Felt, Hair, Wool or Beaver, the Hat	0	10	6
	Hay, the Load of 36 Trusses, each Truss being 56lbs.	1	4	0

(1) Pressed Grapes are to pay the ad-valorem duty of £20 per cent, as Goods Manufactured. Order of Privy Council for Trade, 10 Feb. & C. M. 21 Feb. 1835.

Page		£.	s.	d.
	Heath for Brushes, the cwt.	0	9	2
184	Helebores, the lb.	0	0	1
184	Hemp, dressed the cwt.	4	15	0
	— Rough, or undressed, or any other vegetable substance of the nature and quality of undressed Hemp, and applicable to the same purposes, the cwt. (1).....	0	0	1
185	Hides, viz. Horse, Mare, Gelding, Buffalo, Bull, Cow, or Ox Hides, viz. not tanned, tawed, curried or in any way dressed, viz.			
	— dry, the cwt.	0	4	8
	— wet, the cwt.	0	2	4
	— the produce of, and imported from the West Coast of Africa, each Hide not exceeding 14lbs. weight, the cwt.	0	2	4
	— the produce of, and imported from any British Possession, viz.			
	— dry, the cwt.	0	2	4
	— wet, the cwt.	0	1	2
	— tanned, and not otherwise dressed, the lb.	0	0	6
	— the produce of, and imported from any B. P. the lb.	0	0	3
	— tanned, cut, or trimmed, the lb.	0	0	9
	— the produce of, and imported from any B. P. the lb.	0	0	4½
	— and Pieces of such Hides, tawed, curried, or in any way dressed, the lb.	0	0	9
	— the produce of, and imported from any B. P. the lb.	0	0	4½
	— cut or trimmed, the lb.	0	1	2
	— the produce of, and imported from any B. P. the lb.	0	0	7
	— Tails.—See Tails.			
	— Losh Hides, the lb.	0	1	8
	— Muscovy or Russia Hides, tanned, coloured, shaved, or otherwise dressed, the Hide.	0	5	0
	— Pieces, tanned, coloured, shaved or otherwise dressed, the lb.	0	2	6
	— Hides, or Pieces of Hides, raw or undressed, not particularly enumerated or described, nor otherwise charged with duty, imported from any B. P. in America, for every 100l. of the value...	5	17	6

(1) "Coir and Cocoa Nut Fibre," is to be admitted at all times, and under all circumstances, at the duty payable upon Hemp. Order of Privy Council for Trade, 7 July 1835.

(2) Manila and Singapore Buffalo Hides, which will not bear the high duty of 4s. 8d. or cwt., may be reduced in bond into waste or clippings, fit only to make glue, and be delivered on payment of the duty of £1 per cent. Min. C. C. 2 July, 1836.

Page		£.	s.	d.
185	Hides, continued.			
	— Hides or Pieces of Hides, raw or undressed, not particularly enumerated or described, nor otherwise charged with duty, for every 100 <i>l</i> . value	20	0	0
	— Hides, or Pieces of Hides, tanned, tawed, curried, or in any way dressed, not particularly enumerated or described, nor otherwise charged with duty, for every 100 <i>l</i> . of the value	30	0	0
	Hones, the 100	1	3	0
	Honey, the cwt.	0	15	0
	— the produce of, and imported from any B. P. the cwt.	0	5	0
185	Hoofs of Cattle, for every 100 <i>l</i> . of the value	1	0	0
	Hoops of Iron, the cwt.	1	3	9
	— of Wood, not ex. six feet in length, the 1000	0	5	0
	— exceeding 6 feet, and not exceeding 9 feet in length, the 1000	0	7	6
	— exceeding 9 feet, and not exceeding 12 feet in length, the 1000	0	10	0
	— exceeding 12 feet, and not exceeding 15 feet in length, the 1000	0	12	6
	— exceeding 15 feet in length, the 1000	0	15	0
186	Hops, the cwt.	8	11	0
185	Horns & Horn Tips, the ton. (6 & 7 Wm. 4, cap. 60.) (1)	0	1	0
186	Horses, Mares or Geldings, each	1	0	0
	Hungary Water.—See Spirits.			
165	India Rubber.—See Caoutchouc.			
186	Indigo, the lb.	0	0	4
	— the produce of and imported from any B. P. the lb.	0	0	3
	Ink, for Printers, the cwt.	0	10	0
	Inkle, unwrought, the lb.	0	0	10
	— wrought, the lb.	0	5	2
186	Iron in Bars, or unwrought, the ton	1	10	0
	— the produce of, and imported from any B. P. the ton	0	2	6
	— Slit or hammered into Rods, and Iron drawn or hammered less than $\frac{3}{4}$ of an inch square, the cwt.	0	5	0
	— Cast, for every 100 <i>l</i> . of the value	10	0	0
	— Hoops—See Hoops.			
	— Old broken, and old Cast Iron, the ton	0	12	0
	— Ore, the ton	0	5	0
	— Pig Iron, the ton	0	10	0
	— the produce of, and imported from any B. P. the ton	0	1	3

(1) Horns of Cows and Oxen when attached to the Hide, are to be charged with the same duty as when imported separate therefrom. C. O. 21 March 1800.

Page		£.	s.	d.
186	Iron, continued, viz.			
	— Chromate of Iron, the ton.....	0	5	0
	— Wrought, not otherwise enumerated or described for every 100% of the value.....	20	0	0
187	Isinglass, the cwt.....	2	7	6
	— the produce of, and imported from any B. P. the cwt.	0	15	10
187	Jalap, the lb.....	0	0	6
	Japanned or Lacquered Ware, for every 100% value.....	20	0	0
187	Jet, the lb.....	0	0	2
277	Jetsam.—See Derelict.			
187	Jewels, Emeralds, Rubies, and all other precious Stones (except Diamonds) viz.			
	— Set, for every 100% of the value	20	0	0
	— not Set, for every 100% of the value	10	0	0
	Juice of Lemons, Limes or Oranges, the gallon	0	0	0½
	Junk, Old.—See Rags, Old.			
156	Kelp.—See Alkali.			
	Lac, viz. Stick Lac, the cwt.	0	1	0
	Lace, viz. Thread Lace, for every 100% of the value....	30	0	0
	Lacquered Ware.—See Japanned Ware.			
277	Lagan.—See Derelict.			
	Lamp Black, the cwt.	1	0	0
187	Lapis Calaminaris, the cwt. ..	0	1	0
	Lard, the cwt.	0	8	0
187	Latten, the cwt.	0	4	0
	— Shaven, the cwt.....	0	6	0
187	Lavender Flowers, the lb.	0	0	10
	Lead, viz. Black, the cwt.....	0	4	0
	— Chromate of Lead, the lb.	0	2	0
	— Ore, the ton.....	1	5	0
	— Pig, the ton	2	0	0
	— Red, the cwt.	0	6	0
	— White, the cwt.	0	7	0
	Leather, viz. Pieces of Leather, or Leather cut into Shapes, or any Article made of Leather, or any Manufactures whereof Leather is the most valuable part, not otherwise enumerat- ed or described, for every 100% of the value.....	30	0	0
	Leaves of Gold, the 100 Leaves.....	0	3	0
	— of Roses, the lb.	0	0	2
	Leeches, for every 100% of the value	5	0	0
196	Lemons.—See Oranges.			
	— Peel of, the lb.....	0	0	5
	— preserved in Sugar.—See Succades.			
	Lentiles, the bushel	0	0	10

Page.		£.	s.	d.
	Lignum Quassia.—See Quassia.			
188	— Vitæ, the ton. (6 & 7 Wm. 4, cap 60.)	0	10	0
188	Linen, or Linen and Cotton, viz.			
	— Cambrics and Lawns commonly called French Lawns, the piece not exceeding 8 yards in length, and not exceeding seven-eighths of a yard in breadth, and so in proportion for any greater or less quantity.			
	— plain	0	6	0
	— bordered Handkerchiefs.....	0	5	0
	— Lawns of any other sort, not French, viz.			
	— not containing more than 60 Threads to the Inch of Warp, the square yard ...	0	0	9
	— containing more than 60 Threads to the Inch of Warp, the square yard	0	1	0
	— Damasks & Damask Diapers, the square yard	0	2	0
	— Drillings, Ticks, and Twilled Linens, the sq. yd.	0	0	8
	— Sail Cloth, the square yard	0	0	7½
	— Plain Linens and Diaper not otherwise enumerated or described, and whether chequered or striped with dyed Yarn or not. viz.			
	— not containing more than 20 Threads to the Inch of Warp, the square yard	0	0	2½
	— containing more than 20 Threads, and not more than 24 Threads to the Inch of Warp, the square yard.. ...	0	0	3
	— containing more than 24 Threads, and not more than 30 Threads to the Inch of Warp, the square yard.....	0	0	4
	— containing more than 30 Threads, and not more than 40 Threads to the Inch of Warp, the square yard	0	0	4½
	— containing more than 40 Threads, and not more than 60 Threads to the Inch of Warp, the square yard	0	0	8
	— containing more than 60 Threads, and not more than 80 Threads to the Inch of Warp, the square yard	0	0	10
	— containing more than 80 Threads, and not more than 100 Threads to the Inch of Warp, the square yard.....	0	1	0
	— containing more than 100 Threads, to the Inch of Warp, the sq. yd.	0	1	6
	— Or, and instead of the duties hereinbefore imposed upon Linens, according to the number of Threads in the Warp, at the option of the Importer, for every 100l. of the value	40	0	0

Page.		£.	s.	d.
88	Linen, continued, viz. Plain Linens. Note. No increased Rate of Duty to be charged on any Linen or Lams, for any additional number of Threads not exceeding two Threads, for such as are not of thirty Threads to the Inch, nor for any additional number of Threads not exceeding five Threads for such as are of thirty Threads and upwards to the Inch.			
	— Sails, for every 100 <i>l</i> . of the value.....	30	0	0
	— in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of			Free.
	— if when otherwise disposed of, for every 100 <i>l</i> . of the value	20	0	0
	— Manufactures of Linen, or of Linen mixed with Cotton or with Wool, not particularly enumerated or otherwise charged with duty, for every 100 <i>l</i> . of the value	25	0	0
	— Articles of Manufactures of Linen, or of Linen mixed with Cotton or with Wool, wholly or in part made up, not otherwise charged with duty, for every 100 <i>l</i> . of the value (1).....	40	0	0
	Linseed Cakes, the cwt	0	0	2
188	Liquorice Juice, or Succus Liquoritiæ, the cwt.....	3	15	0
	— Powder, the cwt.	5	10	0
	— Root, the cwt.	3	3	4
	— Extract or preparation of.—See Extract.			
189	Litharge of Gold or Silver, the cwt.....	0	2	0
	Live Creatures, illustrative of Natural History			Free.
	Liverwort.—See Lichen Islandicus, in Moss.			
189	Logwood, the ton	0	4	6
	— imported from any B. P. the ton	0	3	0
189	Lupines, the cwt.....	0	5	0
	Lutestrings.—See Catlings.			
	Macaroni, the lb.	0	0	2
189	Mace, the lb. (6 & 7 Wm. 4, cap. 60.)	0	2	6
189	Madder, the cwt.	0	2	0
	— Root, the cwt.	0	0	6
	Magna Græcia Ware, for every 100 <i>l</i> . of the value.....	5	0	0
190	Mahogany, the ton	7	10	0
	— after the 5 July 1837, the ton. (6 & 7 Wm. 4, cap. 60.)	5	0	0
	— imported from the Bay of Honduras, in a British Ship, cleared out from the Port of Belize, the ton	1	10	0
	— imported from any B. P. the ton	4	0	0
	Manganese Ore, the ton	0	10	0

(1) Linen Gloves are to be charged at the ad-valorem duty payable on Linen Manufactures. T. O. 8 Dec. 1830.

Page		£.	s.	d.
	Mangoes.—See Pickles.			
190	Manna, the lb.	0	0	3
190	Manufactured Articles imported complete, for every 100l. of the value. (C. M. 23 Oct. 1830.)...	20	0	0
	Manuscripts, the lb.	0	0	2
204	Maps or Charts, or parts thereof, plain, each. (6 & 7 Wm. 4, cap. 60)	0	0	1
	— coloured, each. (6 & 7 Wm. 4, cap. 60.).....	0	0	2
	Marble.—See Stone.			
	Marbles for Children.—See Toys.			
205	Marmalade, the lb. (6 & 7 Wm. 4, cap. 60.).....	0	0	6
	— the produce of, and imported from any B. P. the lb.	0	0	1
190	Mastic the cwt.	0	6	0
	Mats, and Matting, for every 100l. of the value. (4 & 5 Wm. 4, cap. 89.).....	20	0	0
	— imported from any B. P. for every 100l. of the value (4 & 5 Wm. 4, cap. 89.)	5	0	0
	Mattresses, for every 100l. of the value	20	0	0
	Mead or Metheglin, the gallon	0	6	7
	Medals of Gold or Silver.....	Free.		
	— of any other sort, for every 100l. of the value...	5	0	0
	Medlars, the bushel	0	1	0
191	Melasses.—See Sugar.			
	Melting Pots for Goldsmiths.—See Pots.			
	Mercury, prepared, for every 100l. of the value.	30	0	0
	Metal, viz. Bell Metal, the cwt.	1	0	0
	— Leaf Metal, (except Leaf Gold,) the packet containing 250 leaves	0	0	3
	Metheglin.—See Mead.			
	Mill Boards, the cwt.	3	8	2
	Minerals, not otherwise enumerated or described, for every 100l. of the value	20	0	0
	— Specimens of.—See Specimens.			
191	Mirrors, Toy and others, not ex. 6 in. square if angular, nor 6 in. in diameter if circular, for every 100l. of the value. (Min. C. C. 7 June 1832.)	20	0	0
	Models of Cork or Wood, for every 100l. of the value	5	0	0
	Morphia & its Salts, the lb. (6 & 7 Wm 4, cap. 60.) ...	0	16	0
191	Moss, viz. Lichen Islandicus, the lb.	0	0	1
	— Rock, for Dyer's use, the ton	0	5	0
	— not otherwise charged, for every 100l. of the value	5	0	0
	Mother of Pearl Shells, for every 100l. of the value	5	0	0
	Mules, each	0	10	0
161	Mum.—See Beer.			
191	Musical Instruments, for every 100l. of the value	20	0	0
192	Musk, the oz.	0	0	6
192	Myrrh, the cwt.	0	6	0

Page		£	s.	d.
156	Natron.—See Alkali.			
	Needle work.—See Embroidery.			
	Nets, viz. Old Fishing Nets, fit only for making Paper or Pasteboard,—See Rags.			
192	Nicaragua Wood, the ton	0	5	0
	Nickel, viz. Arsenate of Nickel, in Lumps or Powder, unrefined, for every £100 value. (6 & 7 Wm. 4, cap. 60.).....	5	0	0
	——— Metallic, refined, and Oxide of Nickel, for every £100 of the value. (6 & 7 Wm. 4, cap. 60)	20	0	0
	Nitre, viz. Cubic Nitre, the cwt.	0	0	6
192	Nutmegs, the lb.	0	3	6
	——— imported from any B. P. within the limits of the East India Company's Charter, the lb.	0	2	6
	——— the produce of and imported from any B. P. the lb.	0	2	6
193	Nuts, (1) viz. Cashew Nuts and Kernels, the cwt. ...	0	10	0
	—— Castor Nuts or Seed, the ton. (6 & 7 W. 4, cap. 60.)	0	1	0
	—— Coker or Coco Nuts, the produce of any B. P. the 1,200.....	0	1	0
	—— Chesnuts, the bushel	0	2	0
	—— Pistachio Nuts, the cwt.....	0	10	0
	—— Small Nuts, the bushel	0	2	0
	—— Walnuts, the bushel	0	2	0
	—— Nuts, not otherwise enumerated or described, for every 100l of the value.....	20	0	0
193	Nux Vomica, the lb.	0	2	6
	——— Extract or Preparation of.—See Extract			
	Oakum, the cwt.	0	0	1
	Ochre, the cwt.	0	1	0
193	Oil, (2) viz. of Almonds, the lb.....	0	0	10
	—— Animal Oil, the cwt. (4 & 5 Wm. 4, cap. 89)	0	2	6
	—— of Bays, the lb.	0	0	3
	—— of Castor, the cwt. (6 & 7 Wm. 4, cap. 60.).....	0	1	3
	—— Chemical, Essential, or Perfumed, viz.			
	——— of Caraway, the lb.	0	4	0
	——— of Cloves, the lb.....	0	14	0
	——— of Lavender, the lb.	0	4	0
	——— of Mint, the lb.	0	4	0
	——— of Peppermint, the lb.	0	4	0
	——— of Spike, the lb.....	0	4	0

(1) An Article commonly called "Ground Nuts" imported from Africa, is to be admitted to entry as "Seed for Crushing", at the duty of 1s. per quarter. T. O. 16 July 1835.

(2) Flasks, in which Oil is imported, are not subject to duty. See Note under Bottles. 3 & 4 Wm. IV. cap. 56.

Page		£.	s.	d.
193	Oil, viz. Chemical, Essential or Perfumed, continued.			
	— of Cassia, Bergamot, Lemon, Otto of Roses, Thyme, and all other sorts, the lb.	0	1	4
	— of Cocoa Nut, the cwt. (4 & 5 Wm. 4, cap. 89.)	0	1	3
	— Fish Oil.—See Train Oil, in Oil.			
	— of Hempseed, the tun.....	39	18	0
	— imported from any B. P. the tun.....	1	0	0
	— of Linseed, the tun	39	18	0
	— imported from any B. P. the tun	1	0	0
194	Oil of Olives (1) the tun. (4 & 5 Wm. 4, cap. 89.)...	4	4	0
	— the produce of, or imported from any part of the Dominions of the King of the Two Sicilies, the tun, (4 & 5 Wm. IV. cap. 89.)	8	8	0
	— imported in a ship belonging to any of the subjects of the King of the two Sicilies, the tun. (4 & 5 Wm. IV. cap. 89.).....	10	10	0
	— of Palm, the cwt. (4 & 5 Wm. IV. cap. 89.).....	0	1	3
	— of Paran, the tun.....	8	8	0
	— of Rape Seed, the tun.....	39	18	0
	— imported from any B. P. the tun.....	1	0	0
	— Rock Oil, the lb.....	0	0	10
	— Seal Oil.—See Train Oil, in Oil.			
	— Seed Oil, not otherwise enumerated or described, the tun	39	18	0
	— imported from any B. P. the tun.....	1	0	0
	— Seed Cakes, the cwt.	0	0	2
	— of Spermaceti.—See Train Oil, in Oil.			
	— Train Oil, Blubber, Spermaceti Oil, and Head Matter, viz.			
	— the produce of Fish or Creatures living in the sea, taken and caught by the crews of British Ships, and imported direct from the Fishery, or from any British Possession in a British ship, the tun.....	0	1	0
	— the produce of Fish or Creatures living in the Sea of Foreign Fishing, the tun.....	26	12	0
	— Walnut Oil, the lb.....	0	0	6
	— Whale Oil.—See Train Oil, in Oil.			
	— Oil, not particularly enumerated or described, nor otherwise charged with duty, for every 100l. of the value (2)	50	0	0

(1) Oil, not being the produce of the Two Sicilies, is not to be admitted into this Kingdom without being accompanied by a certificate to that effect.—Council Office, 1 Sep. 1834.

Flasks in which Oil is imported, are not subject to duty. See Note under Bottles. 3 & 4 Wm. 4, cap 56.

(2) Oil mixed with perfume, is to be charged with the duty of 1s. 4d. per lb. and not with the duty of £50 per cent. ad-valorem, as an "Oil not particularly enumerated or described," to which amount it has heretofore been deemed liable. C. M. 17 Jan. 1835.

Page		£.	s.	d.
195	Olibanum, the cwt.	0	6	0
	Olives, the gallon.....	0	2	0
	Olive Wood, the ton. (6 & 7 Wm. 4, cap. 60).....	2	10	0
	— the produce of and imported from any B. P. ton	0	12	4
	Onions, the bushel	0	3	0
196	Opium, the lb. (6 & 7 Wm. 4, cap. 60)	0	1	0
	— Extract or Preparation of.—See Extract.			
	Orange Flower Water, the lb. (6 & 7 Wm. 4, cap. 60)	0	0	1
196	Oranges and Lemons, viz.			
	— the chest or box, not exceeding the capacity			
	— of 5,000 cubic inches.....	0	2	6
	— the chest or box, exceeding the capacity of			
	— 5,000 cubic inches, and not exceeding			
	— 7,300 cubic inches	0	3	9
	— the chest or box, exceeding the capacity of			
	— 7,300 cubic inches, and not exceeding			
	— 14,000 cubic inches	0	7	6
	— for every 1,000 cubic inches, exceeding the			
	— above rate of 14,000 cubic inches	0	0	7½
	— Loose, the 1000	0	15	0
	— or, and at the option of the importer, for			
	— every 100% of the value	75	0	0
	— Peel of, the lb.....	0	0	6
196	Orchal, Orchemia, or Archelia, the cwt.	0	3	0
	Ore, not particularly charged, for every 100% of value	5	0	0
	— of Gold or Silver.—See Bullion.			
	— Specimens of.—See Specimens.			
197	Orpiment, the cwt. ..	1	8	6
197	Orris, or Iris Root, the cwt.....	0	10	0
197	Orsedew, the lb.	0	0	6
194	Otto or Attar, or Oil of Roses.—See Oil.			
210	Paddy.—See Rice.			
	Painters Colours not particularly charged, viz.			
	— Unmanufactured, for every 100% of value...	5	0	0
	— Manufactured, for every 100% of value	10	0	0
	Paintings on Glass, for every 100% of the value	5	0	0
	— and further, for every cwt. of glass ...	4	0	0
	Palmetto Thatch, the produce of and imported from			
	— the B. P. in America, the cwt. (4 & 5 Wm.			
	— 4, cap. 89.).....	0	0	1
	Paper, viz Brown Paper made of Old Rope or Cor-			
	— dage only, without separating or extracting			
	— the Pitch or Tar therefrom, and without any			
	— Mixture of other Materials therewith, the lb.	0	0	3
197	— Printed, Painted or Stained Paper, or Paper			
	— Hangings, or Flock Paper, the square yard	0	1	0
	— Waste Paper, or Paper of any other sort, not			
	— particularly enumerated or described, nor			
	— otherwise charged with duty, the lb.....	0	0	9

Page		£.	s.	d.
	Parchment, the dozen sheets	0	10	0
	Pasteboards, the cwt.	3	8	2
	Pearl Barley, the cwt.	0	17	6
	Pearls, for every 100 <i>l.</i> of the value	5	0	0
	Pears, the bushel	0	7	6
	— dried, the bushel, (4 & 5 Wm. 4, cap. 89,).....	0	2	0
	Pencils, for every 100 <i>l.</i> of the value	30	0	0
	— of Slate, for every 100 <i>l.</i> of the value.....	20	0	0
	Pens, for every 100 <i>l.</i> of the value	30	0	0
202	Pepper, the lb. (6 & 7 Wm. 4, cap. 60.).....	0	0	6
	Perfumery, not otherwise charged, for every 100 <i>l.</i> of the value	20	0	0
	Perry, the tun	22	13	8
	Pewter, Manufactures of, not otherwise enumerated or described, for every 100 <i>l.</i> of the value	20	0	0
	Pickles of all sorts, not otherwise enumerated or de- scribed, including the Vinegar, the gallon.	0	1	6
203	Pictures, each (1)	0	1	0
	— and further, the square foot	0	1	0
	— being 200 square feet or upwards, each	10	0	0
203	Pimento, the lb. (6 & 7 Wm. 4, cap. 60.).....	0	0	3
	Pink Root, the lb.	0	0	4
203	Pitch, the cwt.	0	0	10
	— the produce of any British Possession, the cwt. ...	0	0	9
	— Burgundy Pitch, the cwt.	0	8	0
	— Jew's Pitch.—See Bitumen Judaicum.			
	Plantains dried, the produce of, and imported from the British Possessions in America, for every 100 <i>l.</i> of the value. (1 & 5 Wm. 4, cap. 89.)...	5	0	0
	Plants, Shrubs, and Trees, alive	Free.		
181	Plaster of Paris, the cwt.	0	1	0
203	Plate, viz. battered, fit only to be re-manufactured. —See Bullion.			
	— of Gold, the oz. Troy.....	3	16	9
	— of Silver Gilt, the oz. Troy	0	6	4
	— Part Gilt, the oz. Troy	0	6	0
	— Ungilt, the oz. Troy	0	1	6
	Plate, old, not battered up, having been in the private use of the importer while residing abroad, and intended for his private use in this kingdom (6 & 7 Wm. 4, cap. 60.)			
	— of Gold, the oz.	1	0	0
	— of Silver, the oz.	0	2	6

(1) Pictures in Gilt Frames having Clocks, are to be admitted to entry at the ad-valorem duty of £20. per cent, in such cases where the Clock part of the Picture forms the least valuable part thereof, but not in those cases, where the Picture may be considered a mere cover to the introduction of the Clock. C. M. 28 Jan. 1831.

Page		£.	s.	d.
204	Platina and Ore of Platina, for every 100 <i>l.</i> of value ...	1	0	0
	Platting or other Manufactures to be used in, or proper for making Hats or Bonnets, viz.			
	— of Bast, Chip, Cane, or Horse Hair, the lb. ...	1	0	0
	— of Straw (1)	0	17	0
205	Plums, dried or preserved, the cwt. (2).....	1	7	6
	— commonly called French Plums and Prunelloes, the cwt. (4 & 5 Wm. 4, cap. 89.).....	1	0	0
	Pomatum, for every 100 <i>l.</i> of the value.....	30	0	0
	Pomegranates, the 1000	0	15	0
	— Peels of, the cwt.....	0	1	0
	Poppies Head.—See Capita Papaverum.			
161	Pork salted, (not Hams nor Bacon,) the cwt.	0	12	0
	Potatoes, the cwt.....	0	2	0
	Potato Flour (Foreign) for every 100 <i>l.</i> of the value. (T. O. 18 Aug. 1834.)	20	0	0
	Pots, viz. Melting Pots for Goldsmiths, the 100	0	3	2
	— of Stone, for every 100 <i>l.</i> of the value	30	0	0
	Powder, viz.			
	— Hair Powder, the cwt.	9	15	0
	— Perfumed, the cwt.	13	13	0
	— Powder, not otherwise enumerated or descri- bed, that will serve for the same uses as Starch, the cwt.	9	10	0
	Precious Stones.—See Jewels.			
204	Prints and Drawings, each	0	0	1
	— Coloured, each (3).....	0	0	2
205	Prunelloes.—See Plums.			
205	Prunes, the cwt. (4 & 5 Wm. 4, cap. 89.)	0	7	0
	Quassia, the cwt.	8	17	6
	— Extract or Preparation of.—See Extract.			
206	Quicksilver, the lb.	0	0	1
	Quills, viz. Goose Quills, the 1000	0	2	6
	— Swan Quills, the 1000.....	0	12	0
	Quinces, the 1000	0	1	0
	Quinine, Sulphate of, the oz. (6 & 7 Wm. 4, cap. 60.)	0	0	6

(1) Straw Bands and Flowers, and Straw Ganze, fit only for Ornaments, and not for making Hats or Bonnets, may be entered as "Goods Manufactured." T. O. 25 June 1819.

(2) "Plums dried or preserved," must overrule the general denomination "Succades," with regard to every species of Plums. Council Office, 13 April and C. M. 30 April 1836

(3) Fresco Paintings taken off the Walls of Buildings, and preserved upon Canvas, are to be charged with duty, as Water Coloured Drawings. T. O. 8 Aug. 1825.
Coloured Prints attached by brown paper to a piece of German Sheet Glass, are to be in future entered as Toys, and the duty thereon charged accordingly. Min. C. C. 22 Dec. 1835.

Page		£.	s.	d.
206	Radix, viz. Contrayervæ, the lb.	0	0	2
	— Enulæ Campanæ, the cwt.	0	13	6
	— Eringii, the lb.	0	0	6
	— Ipecacuanhæ, the lb.	0	1	0
	— Rhatanæ, the lb.	0	0	1
	— Extract or Preparation of.—Sec Extract.			
	— Senekæ, the lb.	0	0	2
	— Serpentariæ or Snake Root, the lb.	0	0	2
	Rags, viz. old Rags, old Ropes or Junk, or old Fishing Nets fit only for making Paper or Paste board, the ton	0	5	0
	— Old Woollen Rags, the ton. (6 & 7 Wm. 4, cap. 60.)	0	1	0
205	Raisins, the cwt. (4 & 5 Wm. 4, cap 89.)	0	15	0
	— the produce of, and imported from any British Possession, the cwt. (4 & 5 Wm. 4, cap. 89.)	0	7	6
206	Rape Cakes, the cwt.	0	0	2
	Rape of Grapes, the tun.....	13	6	0
	Ratafia.—See Spirits.			
276	Red Wood or Guinea Wood, the ton	0	5	0
206	Rhatany Root.—Sec Radix Rhatanæ.			
210	Rhubarb, the lb.	0	1	0
210	Rice, viz. not being rough and in the husk, the cwt....	0	15	0
	— rough, and in the husk or paddy, the bushel.....	0	2	6
	— rough and in the husk, imported from the West Coast of Africa, the qr. (6 & 7 Wm. 4, cap. 60.)	0	0	1
	— the produce of, and imported from any B. P. viz. — not being rough, and in the husk, the cwt.	0	1	0
	— rough and in the husk, or paddy, the qr....	0	0	1
	Rocou.—See Annotto.			
	Ropes, new,—See Cordage. Old,—Sec Rags. Coir,— See Coir.			
210	Rosewood, the ton. (6 & 7 Wm. 4, cap. 60.).....	6	0	0
	Rosin or Colophonia, the cwt.	0	4	9
	— the produce of, and imported from any British Possession, the cwt.	0	3	2
	Rubies.—See Jewels.			
	Saccharum Saturni, the lb.	0	0	10
210	Safflower, the cwt.....	0	1	0
211	Saffron, the lb.	0	1	0
211	Sago, the cwt.	0	1	0
	Sails.—See Linen.			
211	Sal Ammoniac, the cwt.	0	1	0
	— Limonum, the lb.....	0	4	9
	— Prunelle, the cwt.	0	1	0
211	Salep or Salop, the cwt.	0	1	0
211	Salt	Free.		
	Saltpetre, the cwt.....	0	0	6
214	Sanguis Draconis, the cwt.	0	4	0

Page		£.	s.	d.
214	Santa Maria Wood, for every 100l. of the value.....	20	0	0
	Sapan Wood, the ton	0	1	0
214	Sarsaparilla, the lb.	0	0	6
214	Sassafras, the cwt.....	0	2	0
214	Saunders Red, the ton	0	1	0
	— White or Yellow, the cwt.	0	1	0
	Sausages or Puddings, the lb.....	0	0	4
	Scaleboards, the cwt.....	3	8	2
214	Scammony, the lb.....	0	2	6
215	Seed, (1) viz. Acorns, the bushel	0	1	0
	— Ammi or Ammios Seed, the lb.	0	0	6
	— Aniseed, the cwt.....	0	5	0
	— Burnet Seed, the cwt.....	1	0	0
	— Canary Seed, the cwt.....	3	0	0
	— Caraway Seed, the cwt ...	1	10	0
	— Carrot Seed, the lb.....	0	0	9
	— Carthamus Seed, the lb.....	0	0	6
	— Castor Seed.—See Nuts.			
	— Cevadilla Seed.—See Sabadilla Seed.			
	— Clover Seed, the cwt.....	1	0	0
	— Cole Seed, the quarter	0	1	0
	— Coriander Seed, the cwt.	0	15	0
	— Cummin Seed, the cwt.	0	2	0
	— Fennel Seed, the cwt.....	0	2	0
	— Fennugreek Seed, the cwt.....	0	9	6
	— Flax Seed, the quarter	0	1	0
	— Forest Seed, the lb.....	0	0	6
	— Garden Seed not particularly enumerated or described, nor otherwise charged with duty, the lb.	0	0	6
	— Grass seed of all sorts, the cwt.	1	0	0
	— Hemp Seed, the quarter	0	1	0
	— Leek Seed, the lb.....	0	1	6
	— Lettuce Seed, the quarter.....	0	1	0
	— Linseed, the quarter.....	0	1	0
	— Lucerne Seed, the cwt.	1	0	0
	— Maw Seed, the cwt.	3	0	0
	— Millet Seed, the cwt.	0	11	6
	— Mustard Seed, the bushel	0	8	0
	— Onion Seed, the lb.....	0	1	6
	— Parsley Seed, the lb.	0	0	1
	— Piony or Peony Seed, the lb.	0	0	6
	— Quince Seed, the lb.	0	3	0
	— Rape Seed, the quarter	0	1	0
	— Sabadilla or Cevadilla Seed, the cwt. (6 & 7 Wm. 4, cap. 60.) .	0	4	0

(1) Sainfoin Seed, to pay duty as Grass Seed. C. O. 12 Aug. 1829. Seed for the Horticultural Society.—Free. T. O. 25 June, 1818.

Page		£.	s.	d.
215	Seed, Continued, viz.			
	— Shrub or Tree Seed, not otherwise enumerated, the lb.	0	0	6
	— Trefoil Seed, the cwt.	1	0	0
	— Worn Seed, the cwt.	0	2	6
	— All Seeds, not particularly enumerated or described, nor otherwise charged with duty, commonly made use of for extracting Oil therefrom, the quarter	0	1	0
	— All other Seed not particularly enumerated or described, nor otherwise charged with duty, for every 100 <i>l</i> . of the value.	30	0	0
265	Segars.—See Tobacco, Manufactured.			
216	Sena, the lb.	0	0	6
	Shaving for Hats.—See Platting.			
	Ships to be broken up, with their tackle, apparel, and furniture, (except sails) viz.			
	— Foreign Ships or Vessels, for every 100 <i>l</i> . value (1)	50	0	0
	— British Ships or Vessels entitled to be registered as such, not having been built in the United Kingdom, for every 100 <i>l</i> . of the value (2).....	15	0	0
	Shrubs.—See Plants.			
216	Shumac, the ton	0	1	0
216	Silk, viz. Knubs or Husks of Silk & Waste Silk, the cwt	0	1	0
	— Raw Silk, the lb.	0	0	1
	— Thrown Silk, not dyed, viz.			
	— Singles, the lb.	0	1	6
	— Tram the lb.	0	2	0
	— Organzine and Crape Silk, the lb.	0	3	6
	— Thrown Silk, dyed, viz.			
	— Singles or Tram, the lb.	0	3	0
	— Organzine or Crape Silk, the lb. (3).....	0	5	2
	— Manufactures of Silk, or of Silk mixed with any other material, (4) the produce of Europe, viz.			

(1) When Ships have been broken up by being wrecked, the proper rate of duty chargeable on the Vessel, Materials, &c. (except Sails,) is £20 per cent. C. O. 11 Sept. 1833.

(2) No higher duty is chargeable upon the wreck of British Ships or Vessels entitled to be registered as such, not having been built in the United Kingdom, than is payable on such ships when to be broken up, viz. 15 per cent. Min. C. C. 16 Dec. 1835.

(3) Sewing Silks, dyed, are to pay the same duty as Organzine Thrown Silk, dyed. C. M. 2 July 1827.

(4) The duty on Wrought Silks imported, is to be charged upon any fractional part of a pound, not less than an ounce. Min. C. C. 16 Feb. 1827.

Manufactures mixed with Silk and other materials, are liable to the rated duties at per pound, or to the ad-valorem duties, at the option of the officer, in cases where more than one half part of such manufactures consist of Silk, otherwise to the duty of £30. per cent; but in all cases wherein the duties charged by weight upon mixed articles would manifestly exceed £30 per cent, by reason of the weight of the other materials besides Silk, the article is to be admitted to entry at value. Min. C. C. 11 Aug. 1829, and 19 Dec. 1831.

Page		£.	s.	d.
216	Silk, continued, viz.			
	— Silk or Satin, plain, the lb.	0	11	0
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	25	0	0
	— Silk or Satin, figured or brocaded, the lb. ...	0	15	0
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— Gauze, plain, the lb.	0	17	0
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— Gauze, striped, figured, or brocaded, the lb.	1	7	6
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— Crape, plain, the lb.	0	16	0
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— Crape, figured, the lb.	0	18	0
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— Velvet, plain, the lb.	1	2	0
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— Velvet, figured, the lb. (1).....	1	7	6
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— Ribbons, embossed or figured with velvet, the lb.	0	17	0
	— or, and at the option of the Officers of the Customs, for every 100 ^l . of the value...	30	0	0
	— And further, if mixed with gold, silver, or other metal, in addition to the above rates when the duty is not charged according to the value, the lb.	0	10	0
	— Fancy Silk, Net or Tricot, the lb.	1	4	0
	— Plain Silk Lace or Net, called 'Tulle, the square yard.....	0	1	4
	— Manufactures of Silk, or of Silk mixed with any other Material, the produce of, and imported from B. P. within the limits of the East India Company's Charter, for every 100 ^l . of the value	20	0	0
	— Millinery of Silk, or of which the greater part of the Materials is of Silk, viz.			
	— Turbans or Caps, each	0	15	0

(1) All Velvets whether mixed with cotton or otherwise, are to be charged with the rated duties, but articles other than Velvets, composed of more than one half of cotton and other materials not silk, are not considered as Silk Manufactures, and are to be charged with the duty of £20 per cent. "as goods manufactured not otherwise enumerated." T. O. 80 April 1880.

Page		£.	s.	d.
216	Silk, viz. Millinery of Silk, &c. continued.			
	—— Hats or Bonnets, each	1	5	0
	—— Dresses, each	2	10	0
	—— or, and at the option of the Officers of Customs, for every 100 <i>l.</i> value	40	0	0
	—— Manufactures of Silk, or of Silk and any other material, not particularly enumerated or other- wise charged with duty, for every 100 <i>l.</i> of value (1)	30	0	0
	—— Articles of Manufacture of Silk, or of Silk and any other material, wholly or in part made up, not particularly enumerated, or otherwise charged with duty, for every 100 <i>l.</i> of the value	30	0	0
	Silk Worm Gut, for every 100 <i>l.</i> of the value	20	0	0
185	Skins, Furs, Pelts, and Tails, viz.			
	—— Badger Skins, undressed, the skin	0	0	6
	—— Bear Skins, undressed, the Skin	0	4	6
	—— undressed, imported from any B. P. in America, the Skin	0	2	6
	—— Beaver Skins, undressed, the Skin	0	0	8
	—— undressed, imported from any British Possession in America, the skin....	0	0	4
	—— Calabar Skins.—See Squirrel Skins.			
	—— Calf Skins and Kip Skins, viz.			
	—— in the Hair, not tanned, tawed, curried or in any way dressed, viz.			
	—— dry, the cwt.....	0	4	8
	—— wet, the cwt.....	0	2	4
	—— the produce of and imported from the West Coast of Africa, each Skin not exceeding 7 lbs. weight, the cwt. ...	0	2	4
	—— the produce of and imported from any British Possession, viz.			
	—— dry, the cwt.....	0	2	4
	—— wet, the cwt.....	0	1	2
	—— tanned, and not otherwise dressed, the lb. ...	0	0	9
	—— the produce of and imported from any British Possession, the lb. ...	0	0	4 ¹ / ₂
	—— cut or trimmed, the lb. ..	0	1	2
	—— the produce of and imported from any B. P. the lb. ...	0	0	7
	—— tawed, curried, or in any way dressed (not being tanned Hides,) the lb. ...	0	1	0
	—— the produce of and imported from any B. P. the lb.	0	0	6

(1) The duty on Striped Foulards, (a new species of French Silk Manufacture,) is to be charged in all cases at the rate of £80 per cent. T. O. 31st Oct. 1834. In the entry, the name, weight, and value of the Article must be stated, and the date of the Treasury Order quoted.

Page		£.	s.	d.
185	Skins, Calf Skins, &c. continued, viz.			
	—— cut or trimmed, the lb. (1).....	0	1	6
	—— the produce of and imported from any B. P. the lb.....	0	0	9
	—— Cat Skins, undressed, the skin.....	0	0	1
	—— Chinchilla Skins, undressed, the skin.....	0	0	3
	—— Coney Skins, undressed, the 100 skins.....	0	1	0
	—— Deer Skins, undressed, the skin.....	0	0	1
	—— the produce of and imported from any B. P. in America, the 100 skins.....	0	1	0
	—— Indian, half dressed, the skin.....	0	0	2
	—— undressed or shaved, the skin.....	0	0	1
	—— Dog Skins in the hair, not tanned, tawed, or in any way dressed, the dozen skins.....	0	0	2
	—— Dog Fish Skins, undressed the dozen skins.....	0	5	2
	—— of British taking and im- ported direct from New- foundland, the doz. skins...	0	0	1
	—— Elk Skins in the hair, not tanned, tawed, curried or in any way dressed, the skin.....	0	1	0
	—— Ermine Skins, undressed, the skin.....	0	0	3
	—— dressed, the skin.....	0	0	8
	—— Fisher Skins, undressed, the skin.....	0	0	6
	—— imported from any B. P. in America, the skin.....	0	0	3
	—— Fitch Skins, undressed, the dozen skins.....	0	2	0
	—— Fox Skins, undressed, the skin.....	0	0	8
	—— imported from any B. P. in America, the skin.....	0	0	4
	—— Tails, undressed, for every 100l. of value	5	0	0
	—— Goat Skins, raw or undressed, the dozen skins	0	0	6
	—— tanned, the dozen skins.....	2	0	0
	—— Hare Skins, undressed, the 100 skins.....	0	1	0
	—— Husse Skins, undressed, the skin.....	0	0	6
	—— Kangaroo Skins, raw and undressed, imported from any B. P. for every 100l. value...	5	0	0
	—— Kid Skins in the hair, undressed, the 100 skins	0	0	4
	—— dressed, the 100 skins.....	0	10	0
	—— dressed, and dyed or coloured, the 100 skins.....	0	15	0
	—— Kip Skins.—See Calf Skins.			
	—— Kolinski Skins, undressed, the skin.....	0	0	3

(1) The higher duty is to be charged upon those Skins only, which have been rounded by the separation of the flanks and thinner parts from the bodies of the skins; the cutting away of small parts or jagged edges of the skin does not constitute a cutting or trimming in the intention of the Act. T. O. 13 May 1835, and C. O. 28 March 1836.

Page		£.	s.	d.
185	Skins, continued, viz.			
	— Lamb Skins, undressed, in the Wool, the 100 skins	0	0	4
	— tanned or tawed, the 100 skins ...	0	10	0
	— tanned or tawed, and dyed or coloured, the 100 skins.....	0	15	0
	— dressed in Oil, the 100 skins.....	4	0	0
	— Leopard Skins, undressed, the skin.....	0	2	6
	— Lion Skins, undressed, the skin.....	0	1	0
	— Lynx Skins, undressed, the skin	0	0	6
	— Marten Skins, undressed, the skin.....	0	0	6
	— imported from any B.P. the skin	0	0	3
	— Tails, undressed, the 100 tails	0	5	0
	— Mink Skins, undressed, the skin	0	0	4
	— imported from any B. P. in America, the skin.....	0	0	2
	— dressed, the skin	0	2	0
	— Mole Skins, undressed, the dozen skins	0	0	6
	— Musquash Skins, undressed, the 100 skins.....	0	1	0
	— Nutrea Skins, undressed, the 100 skins	0	1	0
	— Otter Skins, undressed, the skin	0	1	6
	— imported from any B. P. in America, the skin.....	0	1	0
	— Ounce Skins, undressed, the skin.....	0	7	6
	— Panther Skins, undressed, the skin	0	2	6
	— Pelts of Goats, undressed, the dozen pelts	0	3	0
	— dressed, the dozen pelts	0	6	0
	— Pelts of all other sorts, undressed, the 100 pelts	0	17	0
	— Racoon Skins, undressed, the skin	0	0	2
	— imported from any B. P. in America, the skin	0	0	1
	— Sable Skins, undressed, the skin	0	2	6
	— Tails or Tips of Sable, undressed, the piece	0	0	3
	— Seal Skins in the Hair, not tanned, tawed, or in any way dressed, the skin	0	1	0
	— of British taking, imported direct from the Fishery or from a B. P. (1) the dz. skins. (4 & 5 Wm. 4, cap. 89).....	0	0	1
	— Sheep Skins, undressed in the Wool the dozen skins	0	1	0
	— Sheep Skins, tanned or tawed, the 100 skins...	2	0	0
	— dressed in Oil, the 100 skins	4	0	0
	— Squirrel or Calabar skins, undressed, the 100 skins	0	11	6
	— tawed, the 100 skins.....	0	17	6
	— Tails, undressed, for every 100L of the value	20	0	0

(1) Seal Skins imported from the Falkland Islands, are to be deemed imported from a British Possession. Order of Privy Council, 29 June 1836.

Page		£.	s.	d.
185	Skins, continued, viz.			
	— Swan Skins, undressed, the skin	0	1	0
	— Tiger Skins, undressed, the skin	0	2	6
	— Weasel Skins, undressed, the 100 skins	0	4	9
	— Wolf Skins, undressed, the skin	0	0	6
	— ——— imported from any B. P. in Ame- rica, the skin	0	0	3
	— ——— tawed, the skin	0	17	6
	— Wolverings, undressed, the skin	0	1	0
	— ——— imported from any B. P. in Ame- rica, the skin	0	0	6
	— Skins and Furs, or Pieces of Skins and Furs, raw or undressed, not particularly enumerated or described, nor otherwise charged with duty, for every 100L. of the value	20	0	0
	— Skins and Furs, or Pieces of Skins and Furs, tanned, tawed, curried, or in any way dressed, not particularly enumerated or described, nor otherwise charged with duty, for every 100L. of the value	30	0	0
	— Articles manufactured of Skins or Furs, for every 100L. of the value	75	0	0
	Slate.—See Stone.			
217	Smalts, the lb.	0	0	4
217	Snuff, the lb.	0	6	0
218	Soap, hard, the cwt.	4	10	0
	— soft, the cwt.	3	11	3
	— the produce of and imported from British Pos- sessions in the East Indies, viz.			
	— hard, the cwt.	1	8	0
	— soft, the cwt.	1	3	0
156	Soda.—See Alkali.			
	Spa Ware, for every 100L. of the value	30	0	0
	Specimens of Minerals, Fossils, or Ores, not particularly enumerated or described, nor otherwise charged with duty, each specimen not ex. in weight 14lbs.			Free
	— ex. in weight 14lbs. each, for every 100L. value	5	0	0
	Specimens illustrative of Natural History, not other- wise enumerated or described			Free.
218	Speckled Wood, the ton. (6 & 7 Wm. 4, cap. 60.)	2	10	0
	— the produce of and imported from any British Possession, the ton	0	16	3
218	Spelter, in Cakes, the cwt.	0	2	0
	— not in Cakes, the cwt.	0	10	0
	Spermaceti, fine, the lb.	0	1	6

Page		£.	s.	d.
218	Spirits, or Strong Waters of all sorts, viz.			
	— for every Gallon of such Spirits or Strong Waters of any strength, not exceeding the strength of Proof by Sykes's Hydrometer, and so in proportion for any greater Strength than the Strength of Proof, and for any greater or less quantity than a gallon, viz.			
	— not being Spirits or Strong Waters, the produce of any British Possession in America, or any British Possession within the limits of the East India Company's Charter, and not being Sweetened Spirits, or Spirits mixed with any Article; so that the degree of Strength thereof cannot be exactly ascertained by such Hydrometer.....	1	2	6
	— Spirits or Strong Waters, the produce of any B. P. in America, not being sweetened Spirits or Spirits so mixed as aforesaid.....	0	9	0
	— Spirits or Strong Waters, the produce of any B. P. within the limits of the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed as aforesaid.	0	15	0
	— Spirits, Cordials or Strong Waters respectively (not being the produce of any British Possession in America,) sweetened or mixed with any Article, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer.	1	10	0
	— Spirits, Cordials, or Strong Waters respectively, being the produce of any B. P. in America, sweetened or mixed with any Article, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer ...	1	0	0
	— Rum Shrub, however sweetened, the produce of and imported from any British Possession in America, the gallon.....	0	9	0
	— Liqueurs, the produce of and imported from the British Possessions in America. (4 & 5 Wm. 4, cap. 89.) viz. (1)			
	— not being of greater strength, than the strength of Proof, by Sykes's Hydrometer the gallon	0	9	0
	— being of greater strength, the gallon	0	13	6
225	Sponge, the lb.	0	0	6
	— the produce of and imported from any B. P. the lb	0	0	1

(1) Cordials and Liqueurs from the British Possessions, are to be considered synonymous. C. M. 4 Nov. 1834.

Page		£.	s.	d.
226	Squills, dried, the cwt.....	0	8	0
	— not dried, the cwt.	0	1	0
	Starch, the cwt.....	9	10	0
	Stavesacre, the cwt.	0	4	0
	Steel, unwrought, prepared in, and imported from any B. P. in Asia, Africa or America, the ton	0	1	0
	— or any Manufactures of Steel, not otherwise enu- merated or described, for every 100l. of value	20	0	0
157	Stibium.—See Antimony.			
	Sticks, viz. Walking Sticks.—See Canes.			
	Stones, Burrs for Mill Stones, the 100.....	0	10	0
	— Dog Stones, not ex. 4 feet in diameter, above 6, and under 12 inches in thickness, the pair ...	6	3	6
	— Emery Stones, the ton	0	1	0
	— Filtering Stones, for every 100l. of the value ...	50	0	0
	— Flint Stones, Felspar, and other Stones for Potters			Free.
	— Grave Stones of Marble, viz.			
	— polished, each not containing more than 2 feet square, the foot square, super- ficial measure.....	0	2	6
	— unpolished, the foot square, superficial measure	0	0	10
	— Grave Stones not of Marble, polished or unpo- lished, the foot square, superficial measure....	0	0	6
	— Lime Stone			Free.
	— Marble, rough, Blocks, or Slabs (1)			Free.
	— Marble in any way Manufactured (except Grave Stones and Paving Stones, each not contain- ing more than 2 feet square,) the cwt,	0	3	0
	— Marble Paving Stones, each not containing more than 2 feet square, viz.			
	— polished, the foot square, superficial measure	0	0	10
	— rough, the ft. sq. superficial measure	0	0	6
	— Mill Stones above 4 feet in diameter, or if 12 inches in thickness or upwards, the pair.....	11	8	0
	— Paving Stones, not of Marble, the 100 feet square superficial measure	0	12	0
	— Pebble Stones			Free.
	— Polishing Stones, for every 100l. of the value	5	0	0
	— Pumice Stones, the ton	0	5	0

(1) All Slabs of Marble are to be deemed rough Slabs, if they have been cut from a rough Block, and have undergone no polishing subsequent to the sawing, and are to be admitted duty free as "Marble, rough, Blocks, or Slabs." T. O. 30 June 1835.

Malta Stone in Blocks or Slabs, are to be admitted free of duty, in the same manner as "Marble." T. O. 2 Oct. 1835.

Page		£. s. d.		
	Stones, Quern Stones, under 3 feet in diameter, and not exceeding 6 inches in thickness, the pair.....	0	8	9
	——— 3 feet in diameter, and not above 4 feet in diameter, and not exceeding 6 inches in thickness, the pair.....	0	17	6
	——— Rag Stones, for every 100l. of the value.....	20	0	0
	——— Slates, not otherwise enumerated or described, for every 100l. of the value.....	66	10	0
	——— Slates in frames, the dozen	0	3	0
	——— Slick Stones, the 100	0	8	0
	——— Stone sculptured, or Mosaic work, the cwt. ...	0	2	6
	——— Stone to be used for the purpose of Lithography	Free.		
	——— Whet Stones, the 100.....	0	8	9
	——— Stones, not particularly enumerated or described, nor otherwise charged with Duty, for every 100l. of the value	20	0	0
	NOTE. If any Statue, Group of Figures, or other Stone or Marble Ornament, carved out of the same Block, shall exceed one ton weight, the duty to be charged thereon shall be estimated at the Rate payable for one ton weight, and no more.			
183	Storax or Styra. — See Gum.			
	Straw or Grass for Plaiting, the cwt.	0	0	1
205	Succades, the lb. (6 & 7 Wm. 4, cap. 60.) (1).....	0	0	6
	——— the produce of, and imported from any British Possession, the lb.....	0	0	1
254	Sugar, (2) viz. (6 & 7 Wm. 4, cap. 26)			
	——— Brown, or Muscovado, or Clayed, not being refined until the 5 July 1837, the cwt.	3	3	0
	——— the Growth of any B. P. in America and imported from thence, the cwt.	1	4	0
	——— the Growth of any B.P. within the Limits of the East India Company's Charter, into which the importation of Foreign Sugar may be by this Act prohibited, and imported from thence, the cwt. ...	1	4	0

(1) Fruit preserved by Sugar, whether in a liquid state or not, are "Succades," and are chargeable as such, unless they be otherwise charged by name. T. O. 27 April and C. O. 4 May 1836.

(2) "Extract of Maple" or "Maple Sugar," is to be charged with the rated duty of £1. 4s. per cwt. if accompanied with a certificate of the same being the produce of a British Possession, but if not accompanied by such certificate, with the duty of 3l. 3s. per cwt. Min. C. C. 2 Feb. 1833

Maple Sugar imported from Canada, is in future to be admitted to entry as the produce of a British Possession, provided it be certified by the proper officers in the Certificate of Clearance that such sugar is the produce of Canada. Min. C. C. 15 March 1836.

"Vacuum Pan Sugar," is to be admitted at the duty of 1l. 4s. per cwt. T. O. 4 July 1834.

Page		£.	s.	d.
254	Sugar, viz. Brown Sugar, &c., continued, viz.			
	—— the Growth of any other P. P. within those limits, and imported from thence, the cwt.	1	12	0
	—— Melasses, the cwt.	1	3	9
	—— the produce of, and imported from any British Possession, the cwt.	0	9	0
	—— Refined, the cwt. (1)	8	8	0
	—— Candy, Brown, the cwt.	5	12	0
	—— White, the cwt.	8	8	0
	Sulphur Impressions, for every 100 <i>l</i> . of the value	5	0	0
	—— Vivum. — See Brimstone.			
258	Swcep-washer's Dirt, containing Bullion.—See Bullion			
	Sweet Wood, the ton. (6 & 7 Wm. 4, cap. 60.)	2	10	0
	—— the produce of and imported from any B. P. the ton.	0	16	3
	Tails, viz. Buffalo, Bull, Cow, or Ox Tails, the 100... —— Fox Tails —— Marten Tails —— Sable Tails —— Squirrel or Calabar Tails	0	6	0
	} See Skins.			
258	Talc, the lb.	0	0	8
258	Tallow, the cwt.	0	3	2
	—— imported from any B. P. in Asia, Africa, or America, the cwt.	0	1	0
205	Tamarinds, the lb.	0	0	8
	—— the produce of and imported from any B. P. the lb.	0	0	1
259	Tapioca, the cwt.	0	1	0
259	Tar, the Last containing 12 Barrels, each Barrel not exceeding 31½ Gallons.	0	15	0
	—— the produce of and imported from any B. P. the Last containing 12 such Barrels	0	12	0
	—— Barbadoes Tar, the cwt.	0	2	6
259	Tares, the Quarter	0	10	0
259	Tarras, the Bushel	0	1	3
	Tartaric Acid, the lb.	0	0	4
259	Tea, the lb. (2) (5 & 6 Wm. 4, cap. 32.)	0	2	1
	Teasles, the 1000	0	1	0
263	Teeth, viz. Elephants, Sea Cow, Sea Horse, or Sea Morse Teeth, the cwt. (6 & 7 W. 4, cap. 60.)	0	1	0
	Telescopes, for every 100 <i>l</i> . of the value	30	0	0

(1) Sugar highly crystallized, called "Patent Sugar," imported chiefly from Demerara, is to be charged with the duty of £5. 8*s*. 0*d*. per cwt. Min. C. C. 20 June 1833.

(2) Where it can be shewn that Bohea Tea was cleared out at Canton on or before the 1st March last, it shall be admitted at the low duty, provided the same be immediately entered for Home Consumption, but in each case, the proof adduced by the parties, is to be submitted to the Board for their Orders thereon. T. O. 18 Aug. and C. O. 20 Aug. 1836.

Page		£.	s.	d.
263	Terra Japonica or Catechu, the cwt.....	0	1	0
	— Sienna, the cwt.	0	4	0
	— Umbra, the cwt.	0	4	0
	— Verde, the cwt.....	0	1	0
	Thread, viz. Bruges Thread, the dozen lbs.	0	15	0
	— Cotton Thread.—See Cotton Manufactures.			
	— Outnal Thread, the dozen lbs.	0	15	0
	— Pack Thread, the cwt.	0	15	0
	— Sisters Thread, the lb.	0	4	0
	— Whited Brown Thread, the dozen lbs.	0	18	0
	— not otherwise enumerated or described, for every 100 <i>l.</i> of the value.	25	0	0
	Tiles, for every 100 <i>l.</i> of the value.....	50	0	0
	— Dutch Tiles, for every 100 <i>l.</i> of the value	15	0	0
263	Tin, the cwt.....	2	10	0
	— Manufactures of, not otherwise enumerated or described, for every 100 <i>l.</i> of the value.....	20	0	0
	— Ore, for every 100 <i>l.</i> of the value	20	0	0
163	Tincal.—See Borax.			
	Tin Foil, for every 100 <i>l.</i> of the value	25	0	0
264	Tobacco, unmanufactured, the lb.	0	3	0
	— the produce of and imported from any B. P. in America, the lb....	0	2	9
	— manufactured, or Segars, the lb.	0	9	0
	Tobacco Pipes, for every 100 <i>l.</i> of the value (1).....	30	0	0
	Tongues, the dozen	0	3	0
	Tornsal or Turnsole, the cwt.....	0	5	0
	Tortoiseshell or Turtlesell, unmanufactured, the lb.	0	2	0
	— imported from any B. P. the lb.	0	0	1
184	Tow.—See Flax.			
	Toys, for every 100 <i>l.</i> of the value	20	0	0
	Trees.—See Plants.			
	Truffles, the lb.....	0	1	0
	Turmeric, the cwt.	0	10	0
	— imported from any B. P. the cwt.	0	2	4
	Turnery, not otherwise enumerated or described, for every 100 <i>l.</i> of the value	30	0	0
	Turnsole.—See Tornsal.			
269	Turpentine, not being of greater value than 12 <i>s.</i> the cwt. thereof, the cwt.	0	4	4
	— being of greater value than 12 <i>s.</i> and not of greater value than 15 <i>s.</i> the cwt. thereof, the cwt.	0	5	4

(1) The duty of £30 per cent. is to be charged only on Tobacco Pipes of Clay, all others are to pay the ad-valorem duty of £20 per cent. as Goods Manufactured. C. M. 7 Jan. 1834.

Page		£.	s.	d.
269	Turpentine, Continued.			
	— being of greater value than 15s. the cwt.			
	— thereof, the cwt.....	1	6	2
	— of Venice, Scio, or Cyprus, the lb.	0	0	10
	Twine, the cwt.	1	11	0
270	Valonia, the cwt.	0	1	0
270	Vanelloes, the lb.	0	5	0
	Varnish, not otherwise enumerated or described, for every 100l. of the value.	30	0	0
	Vases, ancient, not of Stone or Marble, for every 100l. of the value.	5	0	0
	Vellum, the skin.....	0	7	2
	Verdigris, the lb. (6 & 7 Wm. 4, cap. 60.).....	0	0	6
	Verjuice, the tun.....	73	12	9
270	Vermicelli, the lb.....	0	0	2
270	Vermillion, the lb.	0	0	6
270	Vinegar or Acetous Acid, the tun.....	18	18	0
	Wafers, the lb.....	0	1	3
	Washing Balls, the lb.....	0	1	8
170	Watches of Gold, Silver, or other Metal, for every 100l. of the value	25	0	0
	Water, viz. Arquebusade			
	— Citron			
	— Cordial			
	— Hungary			
	— Lavender			
	— Cologne Water, the flask (thirty of such flasks containing not more than one gallon)	0	1	0
	— Mineral Water, the gallon. (1) 6 & 7 Wm. 4, cap. 60.....	0	0	1
	— Strong Water.—See Spirits.			
270	Wax, viz.			
	— Bees Wax, unbleached, the cwt.	1	10	0
	— in any degree bleached, the cwt. . . .	3	0	0
	— imported from any British Possession in Asia, Africa or America, viz.			
	— unbleached, the cwt.	0	10	0
	— in any degree bleached the cwt.	1	0	0
	— unbleached, the produce of the West Coast of Africa, and imported from thence, the cwt. 6 & 7 Wm. 4, cap. 60.	0	10	0
	— Myrtle Wax, the lb.....	0	1	0
	— Sealing Wax, for every 100l. of the value.....	30	0	0
270	Weld, the cwt.	0	1	0

(1) Glass Bottles and Flasks in which Mineral or Natural Water is imported, are not subject to duty. See Note under Bottles, 3 & 4 Wm. IV. cap. 56.

Page		£.	s.	d.
194	Whale Fins, the ton.....	95	0	0
	— taken and caught by the crew of a British Ship, and imported direct from the Fishery, or from any British Possession, in a British Ship, the ton.	1	0	0
	Whipcord, the lb.	0	1	0
270	Wine, (1) viz. French, Canary, Fayal, Madeira, Portugal, Spanish, and other Wines not enumerated, the gallon.....	0	5	6
	— the produce of His Majesty's Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof, imported directly from thence, the gallon.....	0	2	9
	— (the full duties on Wine are drawn back upon exportation).			
	— Lees, subject to the same duty as Wine, but no drawback is allowed on the Lees of Wine exported.			
	Wire, viz. Brass or Copper, the cwt.	2	10	0
	— Gilt or Plated, for every 100 <i>l.</i> of the value	25	0	0
	— Iron, the cwt.....	1	0	0
	— Latten, the cwt.	1	0	0
	— Silver, for every 100 <i>l.</i> of the value	25	0	0
	— Steel, the lb.....	0	1	10
274	Woad, the cwt.	0	1	0
274	Wood, viz. Anchor Stocks, the piece (2)	0	8	4
	— imported from any B. P. in America, not the produce of Europe, the piece (5 & 6 Wm. 4, cap 40)	0	0	10
	— Barks under 5 inches square, and under 24 feet in length, the 120.....	18	2	7
	— under 5 inches square, and 24 feet in length or upwards, the 120.....	27	0	0
	— 5 inches square or upwards are subject and liable to the duties payable on Fir Timber			
	— Barks imported from any B.P. in America, not the produce of Europe (5 & 6 Wm. 4, cap. 40) viz.			
	— under 5 inches square, and under 24 feet in length, the 120.....	3	5	0
	— under 5 inches square, and 24 feet in length, or upwards, the 120.....	4	17	6

(1) Flasks in which Wine is imported are not liable to duty. See Note under Bottles. 3 & 4 Wm. 4, cap. 56.

(2) Anchor Stocks imported from New South Wales and Van Dieman's Land, are to be admitted to entry at the ad-valorem duty of £5 per cent. T. O. 20 April 1825 & 27 Feb. 1830.

Page		£.	s.	d.
274	Wood, continued.			
	— Balks, 5 inches square, or upwards, are subject and liable to the Duty payable on Fir Timber.			
274	— Battens imported into Great Britain, viz.			
	— 6 feet in length, and not ex. 16 feet in length, not above 7 inches in width, and not above $2\frac{3}{4}$ inches in thickness, the 120	10	0	0
	— ex. 16 feet in length, and not ex. 21 feet in length, not above 7 inches in width, and not ex. $2\frac{3}{4}$ in. in thickness, the 120	11	10	0
	— ex. 21 feet in length & not ex. 45 feet in length, not above 7 inches in width, and not ex. $2\frac{3}{4}$ inches in thickness, the 120	20	0	0
	— exceeding 45 feet in length, or above $2\frac{3}{4}$ inches in thickness, (not being Timber 8 inches square) the load, containing 50 Cubic Feet	2	10	0
	— and further, the 120	6	0	0
	— Battens of the Growth and Produce of any B. P. in America, and imported directly from thence into Great Britain, viz.			
	— 6 feet in length, and not ex. 16 feet in length, not above 7 inches in width, and not ex. $2\frac{3}{4}$ in. in thickness, the 120	1	0	0
	— ex. 16 feet in length, and not ex. 21 feet in length, not above 7 inches in width, and not ex. $2\frac{3}{4}$ in. in thickness, the 120	1	3	0
	— ex. 21 feet in length, not above 7 inches in width, or if ex. $2\frac{3}{4}$ inches in thickness the 120	2	0	0
	— Battens imported into Ireland, viz.			
	— 8 feet in length, and not ex. 12 feet in length, not above 7 inches in width, and not ex. $3\frac{1}{4}$ in. in thickness, the 120	8	6	3
	— ex. 12 feet in length, and not ex. 14 feet in length, not above 7 inches in width, and not ex. $3\frac{1}{4}$ in. in thickness, the 120	9	14	0
	— ex. 14 feet in length, and not ex. 16 feet in length, not above 7 inches in width, and not ex. $3\frac{1}{4}$ in. in thickness, the 120	11	1	8
	— ex. 16 feet in length, and not ex. 18 feet in length, not above 7 inches in width, and not ex. $3\frac{1}{4}$ in. in thickness, the 120	12	9	4

Page		£.	s.	d.
274	Wood, Battens imported into Ireland, continued.			
	— ex. 18 feet in length, and not ex. 20 feet in length, not above 7 inches in width, and not ex. 3½ in. in thickness the 120	13	17	2
	— ex. 20 feet in length, and not ex. 45 feet in length, not above 7 inches in width, and not ex. 3½ in. in thickness, the 120	34	6	1
	— ex. 45 feet in length, or above 3½ inches in thickness (not being Timber 8 inches square) the load containing 50 Cubic ft.	2	10	0
	— and further, the 120	6	0	0
	— Batten Ends imported into Great Britain, viz.			
	— under 6 feet in length, not above 7 inches in width, and not ex. 2¾ inches in thickness, the 120	3	0	0
	— under 6 feet in length, not above 7 inches in width, and ex. 2¾ inches in thickness, the 120	6	0	0
	— Batten Ends of the Growth and Produce of any B. P. in America, and imported directly from thence into Great Britain, viz.			
	— under 6 feet in length, not above 7 inches in width, and not ex. 2¾ inches in thickness, the 120	0	7	6
	— under 6 feet in length, not above 7 inches in width, and ex. 2¾ inches in thickness, the 120	0	15	0
	— Batten Ends imported into Ireland, viz.			
	— under 8 feet in length, not above 7 inches in width, and not ex. 3½ inches in thickness, the 120	4	14	5
	— under 8 feet in length, if ex. 3½ inches in thickness, the 120	9	3	1
	— Battens, and Batten Ends of all Sorts of the Growth and Produce of any B. P. in America, and imported directly from thence into Ireland, the 120	0	8	3
	— Beech Plank, 2 inches in thickness or upwards, the load containing 50 Cubic Feet	2	8	9
	— of all Sorts of the Growth and Produce of any B. P. in America, and imported directly from thence, the 120	0	8	4
	— Beech Quarters under 5 inches square, and under 24 feet in length, the 120	4	10	8
	— 5 inches square, and under 8 inches square, or if 24 feet in length or upwards, the 120	12	3	6

Page
274

Wood, continued.

£. s. d.

—	Becch Quarters of all Sorts, under 8 in. square, of the Growth and Produce of any B. P. in America, and imported directly from thence, the 120.....	0	16	3
—	Boards, viz.			
—	Becch Boards, under 2 inches in thickness, and under 15 feet in length, the 120.....	4	9	6
—	under 2 inches in thickness, and if 15 feet in length or upwards, the 120	8	19	0
—	Clap Boards, not ex. 5 feet 3 inches in length, and under 8 inches square, the 120 ...	6	2	0
—	of the growth and produce of any British Possession in America, and imported directly from thence, the 120	0	12	4
—	Linn Boards or White Boards for Shoemakers, viz.			
—	under 4 feet in length and under 6 inches in thickness, the 120.....	6	16	6
—	4 feet in length or 6 inches in thickness or upwards, the 120	13	13	0
—	Oak Boards, under 2 inches in thickness and under 15 feet in length, the 120	18	1	0
—	under 2 inches in thickness, and if 15 feet in length or upwards, the 120.....	36	2	0
—	Outside Slabs or Paling Boards, hewed on one side, not ex. 7 feet in length, and not above 1½ inch in thickness, the 120	2	0	0
—	Outside Slabs or Paling Boards, hewed on one side, ex. 7 feet in length, and not ex. 12 feet in length, and not above 1½ inch in thickness, the 120...	4	0	0
—	Outside Slabs or Paling Boards, hewed on one side, ex. 12 feet in length, or ex. 1½ inch in thickness, are subject and liable to the duties payable on Deals.			

Page		£.	s.	d.
274	Wood, continued. viz.			
	Boards, Outside Slabs or Paling Boards, hewed on one side of the growth and produce of any B. P. in America, and imported directly from thence, viz.			
	not ex. 7 feet in length, and not above $1\frac{1}{2}$ inch in thickness, the 120.....	0	5	0
	ex. 7 feet in length, and not ex. 12 feet in length, and not above $1\frac{1}{2}$ inch in thickness, the 120.....	0	10	0
	ex. 12 feet in length or ex. $1\frac{1}{2}$ inch in thickness, are subject and liable to the duties payable on Deals.			
	Pipe Boards, above five feet 3 inches in length, and not ex. 8 ft. in length, and under 8 in. square, the 120	9	3	0
	ex. 8 feet in length, and under 8 inches square, the 120	18	6	0
	Pipe Boards of all Sorts, ex. 5 feet 3 in. in length, and under 8 in. square, of the Growth and Produce of any B. P. in America, and imported directly from thence, the 120	0	19	6
	Wainscot Boards, the foot, containing 12 feet in length, and 1 inch in thickness, and so in proportion for any greater or lesser length or thickness	0	4	0
	Boards of all Sorts not otherwise enumerated or described of the Growth and Produce of any B. P. in America, and imported directly from thence, the 120	0	8	4
	Bowsprits.—See Masts.			
275	Deals to be used in Mines, viz.			
	above 7 in. in width, being 8 feet in length, and not above 10 feet in length, and not ex. $1\frac{1}{2}$ inch in thickness, the 120.....	8	2	6
275	Deals imported into Great Britain, viz.			
	above 7 in. in width, being 6 feet in length, and not above 16 feet in length, and not ex. $3\frac{1}{2}$ inches in thickness, the 120.	19	0	0
	above 7 inches in width, above 16 feet in length, and not above 21 feet in length, and not ex. $3\frac{1}{2}$ in. in thickness, the 120 ...	22	0	0

Page		£.	s.	d.
274	Wood, continued.			
275	— Deals imported into Great Britain, continued viz.			
	— — above 7 in. in width, above 21 feet in length, and not above 45 feet in length and not above 3½ inches in thickness, the 120	44	0	0
	— — above 15 feet in length, or above 3½ inches in thickness (not being Timber 8 inches square or upwards) the load containing 50 Cubic Feet.....	2	10	0
	— — and further, the 120	6	0	0
	— Deals of the Growth and Produce of any B. P. in America, and imported directly from thence into Great Britain viz.			
	— — above 7 inches in width, being 6 feet in length, and not above 16 feet in length, and not ex. 3½ in. in thickness, the 120	2	0	0
	— — above 7 inches in width, above 16 feet in length, and not above 21 feet in length, and not ex. 3½ in. in thickness, the 120	2	10	0
	— — above 7 inches in width, being 6 feet in length, and not above 21 feet in length, and ex. 3½ inches in thickness, the 120	4	0	0
	— — above 7 in. in width, ex. 21 ft. in length and not ex. 4 in. in thickness, the 120	5	0	0
	— — above 7 inches in width, ex. 21 feet in length, and ex. 4 in. in thickness, (not being Timber 8 inches square or upwards) the 120	10	0	0
275	— Deals imported into Ireland, viz.			
	— — above 7 inches in width, and not ex. 12 inches in width, and not ex. 3½ in. in thickness, viz.			
	— — 8 feet in length, and not ex. 12 feet in length, the 120	12	9	5
	— — ex. 12 feet in length, and not ex. 14 feet in length, the 120.....	14	11	0
	— — ex. 14 feet in length, and not ex. 16 feet in length, the 120.....	16	12	6
	— — ex. 16 feet in length, and not ex. 18 feet in length, the 120.....	18	14	1
	— — ex. 18 feet in length, and not ex. 20 feet in length, the 120	20	15	7
	— — above 7 inches in width, and not ex. 12 inches in width, and ex. 3½ inches in thickness, viz.			
	— — 8 feet in length, and not ex. 20 feet in length, the 120.....	41	11	3

Page		£.	s.	d.
274	Wood, continued.			
275	— Deals imported into Ireland, continued.			
	— above 7 inches in width, and not ex. 12 inches in width, and not ex. 4 inches in thickness, and ex. 20 feet in length, the 120.....	51	9	2
	— above 7 inches in width, and not ex. 12 inches in width, and ex. 4 inches in thickness, and ex. 20 feet in length, the 120.....	100	6	1
	— Deal Ends imported into Great Britain, viz.			
	— above 7 inches in width, being under 6 feet in length, and not ex. 3½ inches in thickness, the 120.....	6	0	0
	— above 7 inches in width, being under 6 feet in length, and ex. 3½ inches in thickness, the 120.....	12	0	0
	— Deal Ends of the Growth and Produce of any B. P. in America, and imported directly from thence into Great Britain viz.			
	— above 7 inches in width, being under 6 feet in length, and not ex. 3½ inches in thickness, the 120	0	15	0
	— above 7 inches in width, being under 6 feet in length, and ex. 3½ inches in thickness, the 120.....	1	10	0
	— Deal Ends imported into Ireland, viz.			
	— above 7 inches in width, and not ex. 12 inches in width, and under 8 feet in length, viz.			
	— not ex. 3½ inches in thickness, the 120....	7	1	8
	— ex. 3½ inches in thickness, the 120	13	11	8
	— Deals and Deal Ends, viz.			
	— of all Sorts, of the Growth and Produce of any British Possession in America, and imported directly from thence, into Ireland, the 120.....	0	8	3
	— and further, on all Deals and Deal Ends imported into Ireland, of the aforesaid lengths & thicknesses, but of the following widths, the additional duties following, viz. (1)			

(1) The additional duties are not chargeable on Deals and Deal Ends exceeding 12 inches in width, of the growth of the British Possessions in America, imported into Ireland. Min. C. C. 20 Dec. 1834.

Page.		£.	s.	d.
274	Wood, continued.			
275	Deals and Deal Ends, &c. imported into Ire- land, continued, viz.			
	— if ex. 12 in. in width, and not ex. 15 inches in width, 25 per cent, or one fourth of the aforesaid rates.			
	— if ex. 15 inches in width, and not ex. 18 inches in width, 50 per cent, or one half of the aforesaid rates.			
	— if ex. 18 inches in width, and not ex. 21 in. in width, 75 per cent, or three fourths of the aforesaid rates.			
	— if ex. 21 inches in width, 100 per cent, or an additional Duty equal to the aforesaid rates respectively.			
275	Firewood, not fit or proper to be used other than as such, viz.			
	— the Fathom 6 feet wide, and 6 feet high	0	12	0
	— imported from any B. P. in America, not the produce of Europe, the Fa- thom 6 feet wide, and 6 feet high (1 (5 & 6 Wm. 4, cap. 40)	0	0	10
	— Fir Quarters under 5 inches square and under 24 feet in length, the 120	18	2	7
	— under 5 inches square, and 24 feet in length or upwards, the 120	27	0	0
	— 5 in square or upwards are subject and lia- ble to the Duties payable on Fir Timber.			
	— Fir Quarters of the Growth and Produce of any B. P. in America, and imported directly from thence, viz.			
	— under 5 inches square, and under 24 feet in length, the 120	3	5	0
	— under 5 inches square, and 24 feet in length or upwards, the 120	4	17	6
	— 5 in. square or upwards are subject and lia- ble to the Duties payable on Fir Timber.			
	— Fir Timber.—See Timber.			
	— Handspikes, under 7 feet in length, the 120	2	0	0
	— 7 feet in length or upwards, the 120	4	0	0
	— Handspikes, imported from any B. P. in America, not the produce of Europe, (5 & 6 Wm. 4, cap. 40) viz.			
	— under 7 feet in length, the 120	0	2	6
	— 7 feet in length or upwards, the 120	0	5	0

(1) Firewood from Africa, used as dunnage for Palm Oil, imported into Liver-
pool only, is to be charged with duty, (upon being properly reduced) as Firewood
imported from a British Possession in America." T. O. 30 June 1823.

Page.		£.	s.	d.
274	Wood, continued, viz.			
	— Knees of Oak, under 5 inches square, the 120 ...	0	10	0
	— 5 inches square and under 8 inches square, the 120.....	4	0	0
	— 8 inches square or upwards, the Load containing 50 Cubic Feet	1	6	0
	— Knees of Oak, imported from any B. P. in America, not the produce of Europe, (5 & 6 Wm. 4, cap. 40) viz.			
	— under 5 inches square, the 120	0	2	0
	— 5 inches square, and under 8 inches square, the 120.....	0	15	0
	— 8 inches square or upwards, the Load containing 50 Cubic Feet	0	5	0
	— Lathwood in Pieces under 5 feet in length, the Fathom, 6 feet wide & 6 feet high	4	5	0
	— in pieces 5 feet in length, and under 8 feet in length, the Fathom, 6 feet wide and 6 feet high	6	16	0
	— 8 feet in length, and under 12 feet in length, the Fathom, 6 feet wide and 6 feet high.....	10	4	0
	— 12 feet long or upwards, the Fathom, 6 feet wide and 6 feet high	13	12	0
	— Lathwood imported from any B. P. in America, not the produce of Europe, (5 & 6 Wm. 4, cap. 40) viz.			
	— in pieces under 5 feet in length, the Fathom, 6 feet wide and 6 feet high	0	15	0
	— in pieces 5 feet in length or upwards, the Fathom, 6 ft. wide and 6 ft. high	1	5	0
276	— Masts, Yards, or Bowsprits, viz.			
	— 6 inches in diameter, and under 8 inches, each	0	8	0
	— 8 inches in diameter, and under 12 inches, each.....	1	2	0
	— 12 inches in diameter, or upwards, the Load containing 50 Cubic Feet	2	15	0
	— Masts, Yards, or Bowsprits, imported from any B. P. in America, not the produce of Europe (5 & 6 Wm. 4, cap. 40) viz.			
	— 6 inches in diameter, and under 8 in. each.....	0	1	6
	— 8 inches in diameter, and under 12 inches, each	0	4	0
	— 12 inches in diameter, or upwards, the Load containing 50 Cubic Feet	0	10	0

Page		£. s. d.
274	Wood, continued, viz.	
	— Oak Plank, 2 inches in thickness or upwards, the Load containing 50 Cubic Feet	4 0 0
	— Oak Plank of the Growth of any British Possession in America, and imported directly from thence, viz.	
	— 2 inches in thickness, or upwards, the Load containing 50 Cubic Feet.....	0 15 0
	— Oak Timber.—See Timber.	
	— Oars, the 120	14 19 3
	— of the Growth of any British Possession in America, and imported directly from thence, the 120.....	0 19 6
276	— Spars, under 22 ft. in length, and under 4 in. in diameter, exclusive of the bark, the 120	2 8 0
	— 22 feet in length or upwards, and under 4 inches in diameter, exclusive of the bark, the 120	4 5 0
	— 4 inches in diameter, and under 6 inches in diameter, exclusive of the bark, the 120	9 0 0
	— Spars, of the Growth of any B. P. in America, and imported directly from thence, viz.	
	— under 22 feet in length, and under 4 in. in diameter, exclusive of the bark, the 120	0 9 0
	— 22 feet in length, or upwards, and under 4 inches in diameter, exclusive of the bark, the 120	0 16 0
	— 4 inches in diameter, and under 6 inches in diameter, exclusive of the bark, the 120	1 15 0
	— Spokes for Wheels, not ex. 2 ft. in length, the 1000	3 7 4
	— ex. 2 feet in length, the 1000	6 11 8
	— of all Sorts, of the Growth of any B. P. in America, and imported directly from thence, the 1000	0 6 4
	— Staves, not ex. 36 inches in length, not above 3 inches in thickness, and not ex. 7 inches in breadth, the 120	1 3 0
	— above 36 inches in length, and not ex. 50 inches in length, not above 3 inches in thickness, & not ex. 7 inches in breadth, the 120	2 6 0
	— above 50 inches in length, and not ex. 60 inches in length, not above 3 inches in thickness, and not ex. 7 inches in breadth, the 120	3 0 0

Page		£.	s.	d.
274	Wood, continued, viz.			
	— Staves above 60 in. in length, and not ex. 72 in. in length, not above 3 in. in thickness, and not ex. 7 in. in breadth, the 120...	4	4	0
	— above 72 inches in length, not above 3 inches in thickness, and not ex. 7 inches in breadth, the 120	4	16	0
	— above 3 inches in thickness, or, above 7 inches in breadth, and not ex. 63 inches in length, shall be deemed Clap Boards, and be charged with duty accordingly.			
	— above three inches in thickness, or above 7 inches in breadth, and ex. 63 inches in length, shall be deemed Pipe Boards, and be charged with duty accordingly.			
	— Staves imported from any B. P. in America, not the produce of Europe, (1) (5 & 6 Wm. 4, cap. 40.) viz.			
	— not ex. 36 inches in length, not above 5½ in. in thickness, and not ex. 7 inches in breadth, the 120	0	2	0
	— above 36 inches in length, and not ex. 50 inches in length, not above 3½ inches in thickness, and not ex. 7 inches in breadth, the 120	0	4	0
	— above 50 inches in length, and not ex. 60 inches in length, not above 3½ inches in thickness, and not ex. 7 inches in breadth, the 120	0	6	0
	— above 60 inches in length, and not ex. 72 inches in length, not above 3½ inches in thickness, and not ex. 7 inches in breadth, the 120	0	8	0
	— above 72 inches in length, not above 3½ inches in thickness, and not ex. 7 in. in breadth the 120.....	0	10	0
	— not ex. 1½ inch in thickness, shall be charged with one third part of the duty herein proposed on such Staves.			
	— above 3½ inches in thickness, or above 7 inches in breadth, and not ex. 63 in. in length, shall be deemed Clap Boards, and be charged with duty accordingly.			

(1) Staves imported from the British Possessions in America, which exceed 1½ inches in thickness throughout the minimum length of the staves respectively, according to be "Table of Duties," shall be charged with duty as Staves not above 3½ inches in thickness. For example, 60-72 if exceeding 1½ inches in thickness throughout the length of 60 inches, to be charged as not exceeding 3½ inches in thickness. Min. C. C. 25 May 1836.

Page		£.	s.	d.
274	Wood, continued, viz.			
	— Staves imported from B. P. in America, conti.			
	— above 3½ inches in thickness, or above 7 inches in breadth, and ex. 63 inches in length, shall be deemed Pipe Boards, and be charged with duty accordingly.			
276	— Teake Wood, the load. (6 & 7 Wm. 4, cap. 60.)	0	10	0
	— imported from any B. P. within the limits of the East India Company's Charter, the load. (6 & 7 Wm. 4, cap. 60.)	0	0	1
276	— Timber, viz. (1)			
	— Fir Timber 8 inches square or upwards, the load containing 50 Cubic Feet.....	2	15	0
	— Fir Timber imported from any B. P. in America, not the produce of Europe, 8 inches square or upwards, the load of 50 Cubic Feet (5 & 6 Wm. 4, cap. 10)	0	10	0
	— Oak Timber 8 inches square or upwards, the load containing 50 Cubic Feet ...	2	15	0
	— Oak Timber of the Growth of any B. P. in America, & imported directly from thence, 8 inches square or upwards, the load containing 50 Cubic Feet.....	0	10	0
	— Timber of all sorts, not particularly enumerated or described, nor otherwise charged with duty, being 8 inches square or upwards, the load containing 50 Cubic Feet	1	8	0
	— Timber of all sorts not particularly enumerated or described, nor otherwise charged with duty, being of the growth of any B. P. in America, and imported directly from thence, being 8 inches square or upwards, the load containing 50 Cubic Feet	0	5	0
	— Birch Timber or Wood under 8 in. square and not ex. 3 feet in length, imported into Scotland for the use of the British Fisheries, is to pay the ad-valorem duty of 20% per cent. as unmanufactured Wood. (T. O. 3 Oct. 1831.)			
	— Treennails imported from New South Wales are to be admitted to entry at the ad-valorem duty, of £5 per cent. (T. O. 3 Sep. 1825.)			

(1) Timber denominated "Hemlock" is decided to be a species of Fir Timber, and is liable to duty as such. C. O. 12 Aug. 1825.

Page		£.	s.	d.
274	Wood, continued.			
	— Ufers, under 5 inches square, and under 24 Ft. in length, the 120.....	18	2	7
	— under 5 inches square, and 24 Feet in length or upwards, the 120.....	27	0	0
	— 5 inches square or upwards, are subject and liable to the duties payable on Fir Timber.			
	— Ufers, imported from any B. P. in America, not the produce of Europe. 5 & 6 Wm. 4, cap. 40, viz.			
	— under 5 inches square, and under 24 feet in length the 120.....	3	5	0
	— under 5 inches square, and 24 feet in length, or upwards the 120.....	4	17	6
	— 5 inches square or upwards are subject and liable to the duties payable on Fir Timber			
	— Wainscot Logs, 8 inches square or upwards, the load containing 50 Cubic Feet	2	15	0
	— Wainscot Logs, of the Growth of any B. P. in America, and imported directly from thence, the load containing 50 Cubic Feet	0	12	0
	— Wood, unmanufactured, of the growth of any B. P. in America, not particularly enumerated or described, nor otherwise charged with duty, for every 100l. of the value.....	5	0	0
	— Wood, unmanufactured, not particularly enumerated or described, and on which the duties due on the importation are payable according to the value thereof, being of the growth of the British Limits within the Province of Yucatan in the Bay of Honduras, and imported directly from the said Bay, for every 100l. of the value	5	0	0
	— Wood, unmanufactured, not particularly enumerated or described, nor otherwise charged with duty, for every 100l. of the value.....	20	0	0
277	Wool, viz. Beaver Wool, the lb.	0	1	7
	— cut and combed, the lb.....	0	4	9
	— Coney Wool, the lb.....	0	0	2
	— Cotton Wool, or Waste of Cotton Wool, the cwt.	0	2	11
	— the produce of and imported from any B. P. the cwt.	0	0	4
	— Goats' Wool, or Hair, the lb.....	0	0	1
	— the produce of and imported from any B. P.	Free.		
	— Hares' Wool, the lb.	0	0	2

Page		£.	s.	d.
277	Wool, continued.			
	— Lamb's Wool.—See Sheep's Wool.			
	— Red or Vicunia Wool, the lb.	0	0	6
	— Sheep or Lambs' Wool, viz			
	— not being of the value of 1s. the lb.			
	thereof, the lb.	0	0	0½
	— being of the value of 1s. the lb. or up-			
	wards, the lb.	0	0	1
	— the produce of, and imported from any			
	British Possession			Free.
277	Woollens, viz. Manufactures of Wool not being Goats' Wool, or of Wool mixed with Cotton, not particularly enumerated or described, nor otherwise charged with duty, for every 100l. of the value	15	0	0
	— Articles of Manufactures of Wool, (not being Goats' Wool,) or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with duty, for every 100l. of the value (1)	20	0	0
277	Wreck.—See Derelict.			
278	Yarn, viz. Cable Yarn, the cwt.	0	10	9
	— Camel or Mohair Yarn, the lb. . .	0	0	1
	— Raw Linen Yarn, the cwt	0	1	0
	— Worsted Yarn, the lb	0	0	6
	Zaffre, the cwt.	0	1	0
	Zebra Wood, the ton	2	0	0
	Goods, Wares, and Merchandize, being either in part or wholly Manufactured, and not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland, for every 100l. of the value	20	0	0
	Goods, Wares, and Merchandize, not being either in part or wholly Manufactured, and not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into, or used in Great Britain or Ireland, for every 100l. of the value	5	0	0
	<i>Note</i> —All Goods the Produce or Manufacture of the Island of Mauritius, are subject to the same duties as are imposed in this Table on the like Goods, the produce or Manufacture of the British Possessions in the West Indies.			

(1) Woollen Gloves are to be charged at the ad-valorem duty payable on Woollen Manufactures. T. O. 3 Dec, 1830

Page

£. s. d.

All Goods the Produce or Manufacture of the Cape of Good Hope, or the Territories or Dependencies thereof, are subject to the same Duties as are imposed in this Table on the like Goods, the Produce or Manufacture of the British Possessions within the limits of the East India Company's Charter, except when any other Duty is expressly imposed thereon.

REGULATION ACT.

[3 & 4 Wm. 4, cap. 52.]

ENTRY OF GOODS.

SECTION 61.—No goods shall be shipped on board any ship in the United Kingdom, or in the Isle of Man, before entry outwards of such ship, and entry of such goods shall be made and cocket granted (1), nor before the goods shall have been duly cleared for shipment, and all goods shipped contrary thereto, shall be forfeited.

OUTWARDS.

Goods not to be shipped until entry be made.

Sec. 65.—The person entering goods outwards, shall deliver a bill, written in words at length, expressing the name of the ship and master, of the place of destination, and of the exporter, the quantities and proper denominations of the several sorts of goods, and shall pay any duties which may be due thereon (2), and he shall also deliver one or more duplicates of such bill, in which all sums and numbers may be expressed in figures, and thereupon a cocket shall be granted signed by the collector and comptroller, and be delivered to the person who shall have made such entry, and who shall be responsible for the proper use thereof.

Bills of Entry.

Sec. 66.—If any Drawback or Bounty be allowable upon any such goods, or if any duty be payable thereon, or any exemption from duty claimed, or if any of the goods be exportable only according to some particular regulation, or for some particular purpose, the same shall be entered and cleared for shipment, by the denominations which are used

Goods for duty, &c.

(1) Before Cocket shall be granted for the exportation of any goods from the Warehouse, bond shall be given in double the value of the goods, that the same shall be duly exported and landed at the place for which they are entered outwards, or otherwise satisfactorily accounted for, and such goods shall not be exported in vessels of less burthen than 70 tons.

3 & 4 Wm. 4, cap. 57, sec. 12 and 46.

(2) In cases of short shipment, the Collector and Comptroller may return the duties overpaid. *Mm. C. C. 6 Aug. 1829.*

ENTRY OF GOODS (Continued.)

OUTWARDS: in the granting of the Drawback or Bounty, or in the levying the Duty, or granting the exemption, or in the directing such regulation (1), and if the goods be charged to pay duty according to the value, the value shall be stated in the entry, and be affirmed by the declaration of the exporter or his agent (2), and if any person shall make such declaration, not being duly authorized, he shall forfeit the sum of £100.

Goods undervalued or not to be sold. Sec. 67.—If upon examination it shall appear that the goods are not valued according to the true value thereof, they may be detained (3), and (within two days) disposed of for the benefit of the Crown in manner provided in respect of goods imported (See page 27), except that no sum in addition to the amount of the valuation, and the duty paid, shall be paid to the exporter of the goods.

Goods for Drawback. Sec. 68.—The person intending to enter outwards any foreign goods for Drawback at any other port than that at which the duties inwards on the same had been paid, shall first deliver to the collector or comptroller of the port where the duties were paid, two or more bills of the particulars of the importation, and of the entry outwards intended to be made, and thereupon, the officers finding such bills to agree with the entry inwards, shall write off the goods from the same, and shall issue a certificate containing such particulars as shall be necessary for the computation of the Drawback, and setting forth in the same the destination of the goods, and the person in whose name they are to be exported, and

(1) Goods exported from the United warehouses, must be described in the bond notes agreeably to the Warehousing Entry and Table of Duties Inwards; and in cases where goods shall be incorrectly entered for Bounty or Drawback, and the amount overclaimed shall not exceed £5, and no suspicion of fraud shall attach, the shipment thereof may be permitted, upon a deposit being made equal to double the amount of the overclaim, the Debiture being withheld until directions be received from the Board. Min. C. C. 10 May 1827, and 6 Aug. 1829.

Upon the exportation of any Wines which may have been bottled in the United Kingdom, such fact is in future to be expressed on the Corket accompanying the same. Min. C. C. 21 Aug. 1834.

(2) FORM OF DECLARATION.

I, A. B. of [Place of Abode] do hereby declare, that I am the exporter of the goods mentioned in this entry [or, that I am duly authorized by him], and that I do enter the same at the value of

Witness my hand this

day of

A. B.

(3) Where goods entered for exportation shall be undervalued, and the duty on the deficiency does not exceed £1, the entry may be amended, upon a deposit being made equal to the duty on the full value of the goods, to abide the Board's decision. Min. C. C. 6 Aug. 1829.

ENTRY OF GOODS (Continued.)

also the name of such other port; and such certificate, with **OUTWARDS:** two or more bills of the same in which all sums and numbers may be expressed in figures, being delivered to the **Bills of** collector or comptroller at the port of exportation, shall be **Entry.** the entry outwards of such goods, and thereupon a cocket shall be granted.

CLEARANCE OF GOODS.

Sec. 70.—Before any goods for which a cocket has been **packages to** granted shall be shipped, the same shall be duly cleared **be indorsed** with the Searcher, and the particulars thereof for each **Cocket.** Clearance shall be indorsed on the Cocket, with the number and denomination of the respective packages containing the same, and in the margin of each indorsement the marks and numbers of the packages shall be stated, and there shall be subjoined in words at length, the total quantities of each sort of goods and of each sort of package in which the same are contained, distinguishing such as are intended for **Bounty or Drawback,** also such as are subject to **Export Duty,** or entitled to any exemption therefrom (1), and such as can only be exported by virtue of some particular authority, restriction, condition, &c. and all goods shipped contrary thereto shall be forfeited.

Sec. 71.—The person clearing such goods for shipment, **Cocket to** shall upon each occasion produce the Cocket so indorsed to **be produced** the Searcher, and shall also deliver a shipping bill, referring **for each** by names and date to the Cocket upon which the indorsement is made, and shall obtain the order of the Searcher **shipment.** for the shipment thereof (2).

Sec. 73.—Upon the clearance of any goods the produce or **Account of** manufacture of the United Kingdom not liable to export **value to be** duty, an accurate account of the quantity, quality, and value **delivered to** of the same, attested by the declaration of the exporter or **the Searcher.**

(1) Cocket— for duty-free goods, and all British Manufactures, whether subject to export duty or not, may be indorsed with the number of packages, and the general description of the contents only, without specifying either quantity, quality or value, except as to British goods exported for Bounty or Drawback to Guernsey, Jersey, Alderney, Sark or Man, or any of the British Possessions. C. O. 21 January, 15 April, and 2 Nov. 1844.

(2) The Searchers upon the Out-door Stations, are enjoined not to receive any Cocket or Bill which is not in every respect correct, but to return the same to be corrected, and when any Cocket is stopped, or goods seized, Notice thereof in writing is to be given to the Searcher for office duty, who is to note the same in a book to be kept in the office, to which the public are to have access, in order that Brokers and others may have the earliest intelligence of any detention or impediment to the clearing of the ship. C. M. 6 March 1827.

CLEARANCE OF GOODS (Continued.)

OUTWARDS: his agent, shall be delivered to the Searcher, and if such declaration be false, the person signing it shall forfeit the sum of £20. And the Searcher may call for such documents relating to the goods as he may deem necessary to ascertain the true value; but if a declaration be made that the value cannot be obtained in time for the shipment of the goods, a further time of three months shall be allowed for the delivery of such separate shipping bill, or on failure thereof to forfeit the sum of £20.

**Goods for
Excise
Drawback.** Sec. 74.—No Drawback of Excise shall be allowed upon goods so cleared, unless the person claiming such shall have given notice to the officer of Excise, and shall have produced to the Searcher a proper document duly signed, containing a description of such goods, and if found correct, the Searcher shall, if required, certify the shipment upon the same, and transmit it to the officer of Excise.

**Goods not
agreeing
with Cocket
forfeited.** Sec. 76.—If any goods subject to duty or restriction on exportation, or if any goods which are to be shipped for Drawback or Bounty, shall be brought to any wharf, &c. to be shipped for exportation, and the same shall not agree with the indorsement on the Cocket, they shall be forfeited; and if any goods prohibited to be exported be found in any package brought as aforesaid, such package and every thing contained therein shall be forfeited.

**Searcher
may open
Packages.** Sec. 77.—The Searcher may open all packages and fully examine all goods shipped or brought for shipment, and if the goods so examined shall correspond in all respects with the Cocket, such goods shall be re-packed at the charge of the Searcher, who may be allowed such charge, if the Commissioners of Customs see fit.

**Penalty for
exporting
prohibited
goods.** Sec. 103.—If any goods liable to forfeiture for being shipped for exportation, shall be shipped and exported without discovery by the officers of Customs, the person who shall have caused such goods to be exported, shall forfeit double the value of the same.

**Time of ex
portation
and depar
ture defined.** Sec. 125.—The time of exportation of any goods shall be deemed to be the time at which the goods have been shipped to be exported, and the time of departure shall be deemed to be the time of the last clearance of the ship for the voyage upon which she had departed.

CLEARANCE OF SHIPS.

**Part of for
mer Cargo
for Expor
tation.** Sec. 81.—If there be on board any ship, any goods of the inward cargo which were reported for exportation, the master shall, before clearance outwards, deliver to the Searcher a copy of the report inwards, duly certified, and such copy if correct, shall be the authority to the Searcher to pass the ship with such goods on board.

CLEARANCE OF SHIPS (Continued.)

Sec. 82.—If any Passengers are about to depart in any ship for parts beyond the seas, the master thereof may pass an entry in their behalf in his name for their necessary personal baggage, and duly clear the same, stating in the clearance the particulars of the packages, and the names of the respective Passengers, and if such ship is to take no other goods, she shall be deemed to be in Ballast only (1).

Master may
enter Per-
sonal Baggage

Sec. 83.—If the master and crew of any foreign ship about to depart in ballast, shall be desirous to take on board Chalk Rubbish by way of ballast (2), or to take for their private use any small quantities of goods of "British Manufacture," such master may pass an entry, and receive a Cocket, free of any export duty, for all such goods under the denomination of British Manufactures not prohibited to be exported, being for the use of himself and crew, and not being of greater value than in the proportion of 20*l*. for himself, 10*l*. for the mate, and 5*l*. for each of the crew; provided he shall duly clear such goods in behalf of himself and crew, and in the clearance state the particulars of the goods and packages, and the names of the crew, and such ship shall be deemed to be a ship in Ballast only.

Privileges
to Master
and Crew of
Foreign
Vessels.

DEBENTURE GOODS.

Sec. 86.—No Drawback or Bounty (3) shall be allowed upon the exportation of any goods, unless they shall have been entered in the name of the real Owner, or of the actual purchaser thereof, who shall have shipped the same in his own name, and at his own risk, on commission; and who was and shall have continued to be entitled in his own

Entry to
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of the re

(1) The Bench Officers in London and the Collectors and Comptrollers at Out-ports, are to call upon the masters of vessels, carrying Passengers and their Baggage, and stores only, to produce a receipt for the Light Dues, and in case of the parties refusing so to do, to report the same to the Board, but the clearance of the vessel is not to be withheld. Min. C. C. 8 Oct. 1834

(2) Slate, and Slates and Chalk, laden on board any ship bound to foreign parts, shall be deemed to be Ballast, and every such ship having no other goods on board, shall be deemed to be a ship in Ballast only; and if on the return of any such ship, any Slate, or Slates and Chalk, shall be remaining on board, the same shall be deemed to be the ballast of such Ship. 4 & 5 Wm. 4. cap. 89, sec. 3.

(3) The exporter of any goods in respect of which any Bounty is claimed, or the person entering the same outwards, shall, before Cocket be granted, give bond with one sufficient surety in double the value thereof, that the same shall be duly exported to the place for which they are entered, or be otherwise satisfactorily accounted for, and shall not be re-landed in the United Kingdom, or landed in the Isle of Man, unless expressly entered to be exported thereto. 3 & 4 Wm. 4. cap. 58, sec. 3.

DEBENTURE GOODS (Continued.)

OUTWARDS: right to such Drawback or Bounty, except in the cases hereinafter provided for.

Declaration to Exportations and to Property **Sec. 87.**—Such Owner or Commission Merchant shall subscribe a declaration upon the Debenture, that the goods mentioned therein have been actually exported, and have not been, and are not intended to be re-landed in the United Kingdom, nor to be landed in the Isle of Man, (unless entered for the Isle of Man,) nor in the Islands of Faro or Ferro, and that he was the real Owner at the time of entry and shipping, or that he had purchased and shipped the same in his own name, and at his own liability and risk, on commission, and that he was and continued to be entitled to the Drawback or Bounty thereon in his own right, but if such Owner or Merchant shall not have purchased the right to such Drawback or Bounty, he shall declare both upon the entry and Debenture, the person who is entitled thereto, whose name shall be stated both in the Cocket and Debenture, and the receipt of such person on the Debenture shall be the discharge for the Drawback or Bounty (1).

Agents for Owners not resident. **Sec. 88.**—If such Owner or Merchant shall not reside within 20 miles of the port of shipment, he may appoint an agent to pass his entry, and to clear and ship his goods, and to receive the Drawback or Bounty payable thereon; provided the name of the agent, and the residence of the owner or merchant be inserted in the entry and cocket, and such agent shall make the declaration before required, and if such goods be exported by any Corporation or Company trading by a joint stock, they may appoint any person to be their agent for the like purposes, and with the like power to act in their behalf.

Property of Persons abroad exported for Drawback. **Sec. 89.**—If any goods which are exported for Drawback be the property of any person residing abroad, having been consigned to some agent residing in the United Kingdom to be exported upon account of such owner, such consignee, (in whose name the duties inwards thereon were paid,) or his legal representative, may in like manner enter, clear and ship such goods for the Owner thereof, and receive the Drawback payable thereon.

Shipment within three years. **Sec. 90.**—No Drawback shall be allowed upon the exportation of any goods, unless shipped within three years after

(1) Goods for which any Drawback or Bounty had been received on exportation, (except British Printed Calicoes, see page 178,) shall not be re-imported for home use, unless by special leave of the Commissioners of the Customs, and on re-payment of the Drawback or Bounty. 3 & 4 Wm. 4, cap. 52, sec. 33.

DEBENTURE GOODS (Continued.)

the payment of the duties inwards (1), and no Debuture **OUTWARDS:**
 for any Drawback or Bounty shall be paid after two years
 from the date of shipment, and no Drawback shall be allow-
 ed upon any goods which by damage (2) or decay, have be- **Payment**
 come of less value for home use, than the amount of **within two**
 Drawback, and all such goods which shall be so cleared for **years.**
 Drawback, shall be forfeited, and the person who caused the
 same to be cleared shall forfeit the sum of 200*l.* or treble
 the amount of the Drawback, at the election of the Com-
 missioners of Customs.

Sec. 92.—No Drawback or Bounty shall be allowed for **Certificate**
 any goods exported to the Isle of Man, until a certificate of landing
 shall be produced from the collector and comptroller of in the Isle
 that Island of the due landing thereof. of Man.

Sec. 93.—No Drawback or Bounty shall be allowed for **Press pack-**
 any goods exported as being press-packed, unless the quan- **ing, and**
 tities and qualities of the goods in each bale shall be veri- **Declaration**
 fied by the master packer, or in case of unavoidable absence, of Packer.
 by his foreman, by declaration upon the cocket, or if such
 packer shall reside more than ten miles from the port, then
 by declaration before a magistrate for the county or place
 of such packer's residence, and if such bales be not cleared
 as being press-packed, then the Searcher having opened any
 such bale, shall not be required to repack the same at his
 charge.

Sec. 94.—No goods cleared for Drawback or Bounty, or **Licensed**
 from the warehouse, shall be waterborne to be put on **Lightermen**
 board any ship for exportation by any person, unless he **only to ship**
 shall be authorized for that purpose by Licence under the **debuture**
 hands of the Commissioners of Customs, goods, &c.

Sec. 95.—If any goods which have been taken from the **Goods re-**
 warehouse to be exported, or which have been cleared to be **landed to be**
 exported for Drawback or Bounty, shall not be duly ex- **forfeited.**
 ported to parts beyond the seas, or shall be re-landed in the
 United Kingdom, or shall be landed in the Islands of Faro
 or Ferro, (or carried to Guernsey, Jersey, Alderney, Sark,
 or Man, (not having been cleared to be exported directly to
 such Islands,) the same shall be forfeited, together with
 the ship, and every other description of craft, which may
 have been used in so re-landing, landing, or carrying such
 goods, and any person by whose means or orders the same
 shall have been so taken or cleared, or so re-landed, landed
 or carried, shall forfeit treble the value of the goods.

(1) Manufactured Silks, exported for the Drawback, must be shipped
 within two years after the payment of duties. 3 & 4 Wm. 4, cap. 58, sec. 11.

(2) No Drawback will be allowed on goods shipped, and afterwards
 burnt by accident. T. O. 21 Aug. 1816.

A TABLE OF PROHIBITIONS AND RESTRICTIONS OUTWARDS.

OUTWARDS : CLOCKS and WATCHES, viz. :—Any outward or inward Box, Case, or Dial Plate, of any Metal, without the Movement in or with every such Box, Case, or Dial Plate, made up fit for use, with the Clock or Watch Maker's Name engraven thereon,

LACE, viz. :—Any Metal inferior to Silver which shall be spun, mixed, wrought or set upon Silk, or which shall be gilt, or drawn into Wire, or flatted into Plate, and spun or woven or wrought into or upon, or mixed with Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons, made in the Gold or Silver Lace Manufactory, or set upon Silk, or made into Bullion, Spangles, or Pearl, or any other Materials made in the Gold or Silver Lace Manufactory, or which shall imitate, or be meant to imitate such Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons: nor shall any person export any Copper, Brass, or other Metal, which shall be silvered or drawn into Wire, or flatted into Plate, or made into Bullion, Spangles, or Pearl, or any other Materials used in the Gold or Silver Lace Manufactory, or in imitation of such Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons, or of any of the Materials used in making the same, and which shall hold more or bear a greater proportion than three pennyweights of Fine Silver to the pound avoirdupois of such Copper, Brass, or other Metals.

— any Metal inferior to Silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with Gold or Silver, in any Manufacture of Lace, Fringe, Cord, Embroidery, Tambour Work, or Buttons.

TOOLS and UTENSILS, viz. :—Any Machine, Engine, Tool, Press, Paper, Utensil, or Instrument used in or proper for the preparing, working, pressing, or finishing of the Woollen, Cotton, Linen, or Silk Manufactures of this Kingdom, or any other Goods, wherein Wool, Cotton, Linen, or Silk is used, or any part of such Machines, Engines, Tools, Presses, Paper, Utensils, or Instruments, or any Model or Plan thereof, or any part thereof; except Wool Cards, or Stock Cards, not worth above 4s. per pair, and Spinners' Cards, not worth above 1s. 6d. per pair, used in Woollen Manufactures.

— Blocks, Plates, Engines, Tools, or Utensils, commonly used in or proper for the preparing, working up, or finish-

PROHIBITIONS AND RESTRICTIONS

Continued.

ing of the Calico, Cotton, Muslin, or Linen Printing ON TOWARDS Manufactures, or any part of such Blocks, Plates, Engines, Tools, or Utensils.

— Rollers, either plain, grooved, or of any other form or denomination, of Cast Iron, Wrought Iron, or Steel, for the rolling of Iron, or any sort of Metals and Frames, Beds, Pillars, Screws, Pinions, and each and every Implement, Tool, or Utensil thereunto belonging; Rollers, Slitters, Frames, Beds, Pillars, and Screws for Slitting Mills; Presses of all sorts, in Iron and Steel, or other Metals, which are used with a screw ex. $1\frac{1}{4}$ inch in diameter, or any parts of these several Articles, or any Model of the before-mentioned Utensils, or any part thereof; All sorts of Utensils, Engines, or Machines, used in the casting or boring of Cannon, or any sort of Artillery, or any parts thereof, or any Models of Tools, Utensils, Engines or Machines used in such casting or boring, or any parts thereof; Hand Stamps, Dog-head Stamps, Pulley Stamps, Hammers, and Anvils for Stamps, Presses of all sorts, called cutting-out Presses, Beds or Punches to be used therewith, either in parts or pieces, or fitted together; Scouring or shading Engines; Presses for Horn Buttons, Dies for Horn Buttons; Rolled Metal, with Silver thereon; Parts of Buttons not fitted up into Buttons, or in an unfinished state; Engines for chasing, Stocks for casting Buckles, Buttons and Rings; Die-sinking Tools of all sorts: Engines for making Button Shanks; Laps of all sorts; Tools for pinching of Glass, Engines for covering of whips; Bars of Metal, covered with Gold or Silver, and burnishing Stones, commonly called blood Stones, either in the rough state or finished for use; Wire Moulds for making Paper; Wheels of Metal, Stone, or Wood, for cutting, roughing, smoothing, polishing, or engraving Glass; Purcellas, Pincers, Shears, and Pipes used in blowing Glass; Potters' Wheels and Lathes for plain, round, and Engine turning; Tools used by Saddlers, Harness Makers, and Bridle Makers, viz.—Candle Strainers, Side Strainers, Point Strainers, Creasing Irons, Screw Creasers, Wheel Irons, Seat Irons, Pricking Irons, Bolstering Irons, Clams, and Head Knives.

— Frames for making Wearing Apparel.

PROHIBITIONS AND RESTRICTIONS
(Continued.)

**A LIST OF GOODS WHICH MAY BE PROHIBITED TO BE
EXPORTED, BY PROCLAMATION OR ORDER IN COUNCIL.**

OUTWARDS: ARMS, (1) Ammunition and Gunpowder.

ASHES, Pot and Pearl.

MILITARY and NAVAL STORES, and any articles (except copper) which His Majesty shall judge capable of being converted into, or made useful in increasing the quantity of Military or Naval Stores,

PROVISIONS, or any sort of Victual which may be used as food by Man.

Forfeitures. — And if any goods shall be exported, or be waterborne to be exported from the United Kingdom, contrary to any of the prohibitions or restrictions before mentioned, the same shall be forfeited. Sec. 104.

(1) Fowling-pieces and Gun Stocks are included within the meaning of this prohibition. *Mun. C. C.* 2 March 1809.

DUTIES OF CUSTOMS OUTWARDS.

[3 & 4 Wm. 4, cap. 56.]

A TABLE OF DUTIES OF CUSTOMS PAYABLE ON GOODS, WARES AND MERCHANDIZE, EXPORTED FROM THE UNITED KINGDOM TO FOREIGN PARTS.

Note.—The following duties are collected under the above Act, except where it is otherwise stated.

	£.	s.	d.
Coals, Culm, and Cinders, exported to any Place not being a British Possession (1). 4 & 5 Wm. 4, cap. 89, sec. 17.			
- ——— in a British Ship, for every 100℥ of the value.....	0	10	0
- ——— in a Ship not British the ton(2).....	0	4	0
Hare Skins and Coney Skins, the 100	0	1	0
Hare Wool and Coney Wool, the cwt.	0	1	0
Sheep and Lamb Wool, the cwt.	0	1	0
Woolfels, Mortlings, Shortlings, Yarn, Worsted, Wool-flocks, Crewels, Coverlets, Waddings, or other Manufactures or pretended Manufactures, slightly wrought up, so as that the same may be reduced to and made use of as Wool again, Mattresses or Beds stuffed with combed Wool, or Wool fit for combing or carding, the cwt.	0	1	0
Goods, Wares, and Merchandize of the growth, produce, or manufacture of the United Kingdom, (not being subject to other export duty, nor particularly exempted from export duty,) for every 100℥ of the value	0	10	0

EXCEPT THE FOLLOWING ARTICLES, VIZ.:—

Bullion and Coin.

Corn, Grain, Meal, Malt, Flour, Biscuit, Bran, Grits, Pearl Barley, and Scotch Barley.

Cotton Yarn and other Cotton Manufactures.

Fish.

Linen, or Linen with Cotton mixed.

Melasses or Treacle.

Military Clothing, Accoutrements, or Appointments exported under the authority of the Commissioners of His Majesty's Treasury, and sent to any of His Majesty's Forces serving abroad.

(1) The ad-valorem duty is not payable on Coals, Culm, and Cinders exported to the British Possessions, except when exported in a Foreign Ship, in which case they are liable to the rated duty of 4s. the ton, and Bond is not to be taken, either on the exportation of those Articles to the British Possessions or to the Isle of Man, or on being shipped Coastwise. C. O. 10 Sep. 1834, and Min. C. C. 14 March 1835.

See Coals in Appendix, page 171.

(2) The export Foreign Ship duty on Coals exported to Brazil is to be remitted, whenever the exportation is made in a Brazilian Vessel. T. O. 4 March 1836.

EXCEPTIONS (Continued.)

Military Stores exported to India by the East India Company.

Salt.

Sugar refined of all sorts, and Sugar Candy.

Goods, Wares, and Merchandize exported to the Isle of Man by virtue of any licence which the Commissioners of His Majesty's Customs may be empowered to grant.

Any sort of Craft, Food, Victuals, Clothing, or Implements, or Materials necessary for the British Fisheries, established in any of the British Possessions in North America, and exported direct thereto.

Wool.

Slate and Slates and Chalk. 4 & 5 Wm. 4, cap. 89, sec. 3.

**FURTHER EXCEPTIONS BY TREASURY OR BY COMMISSIONERS
ORDERS.**

Baggage and Wearing Apparel, worn or intended for use. C. O. 10 April 1806.

Bibles and Testaments exported by the Bible Society. T. O. 15 Nov. 1817.

Carriages, British built, actually in use by Passengers as their Travelling Carriages. T. O. 26 Sep. 1817.

Linen Bags whether as packages or merchandize. Min. C. C. 1 June 1824.

Oil, taken in the Greenland Seas and Davis Straits. Min. C. C. 20 Aug. 1819.

Punchcons, and all other packages in which it has been the practice to export Negro Clothing, Coals, Corn, and other goods, provided they be necessary for the preservation thereof. C. M. 16 Nov. 1826. and 12 Oct. 1833.

Foreign Wool, British dressed. Min. C. C. 22 Dec. 1835.

CUSTOMS BOUNTIES AND DRAWBACKS.

PAYABLE ON BRITISH MANUFACTURED GOODS, AND ON FOREIGN
 GOODS EXPORTED, &c. UPON WHICH THE DUTIES INWARDS
 HAVE BEEN PAID.

Page		£.	s.	d.
159	Barilla, used in the process of bleaching of Linen, the ton	2	0	0
275	Deals and Timber, being of the growth of Norway, and imported direct from thence, and used in the Mines of Tin, Lead, or Copper, in the Counties of Cornwall, or Devon, or in Ireland, viz.			
	— Deals, above 7 inches in width, 8 feet in length and not above 10 feet in length, and not exceeding 1½ inches in thickness, the 120.....	4	1	3
	— Timber, being 5 inches square, and not ex. 10 in. square the load, containing 50 cubic feet	2	5	3
203	Plate manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz.			
	— of Wrought Gold made since 1 Dec. 1784, the oz.	0	8	0
	— — — — — made since 5 July 1797, the oz.	0	16	0
	— — — — — made since 31 Aug. 1815, the oz.	0	17	0
	— of Wrought Silver made since 1 Dec. 1784, the oz.	0	0	6
	— — — — — made since 5 July, 1797, the oz.	0	1	0
	— — — — — made since 10 Oct. 1804, the oz.	0	1	3
	— — — — — made since 31 Aug. 1815, the oz.	0	1	6
	— of Wrought Gold or Silver, being new and not having been used and duly marked, manufactured in Ireland and exported to Foreign Parts, the oz. (3 & 4 Wm. 4, cap. 97.)	0	1	0
210	Rice or Paddy, (Cleaned in the United Kingdom,) the cwt.....	0	10	0
216	Silk Goods manufactured in the United Kingdom, viz.			
	— Stuffs or Ribbons of Silk, composed of Silk only, and being of the value of 14s. the lb, at least, the lb.	0	3	6
	— Stuffs or Ribbons of Silk and cotton mixed, whereof one half at least shall be Silk, and being of the value of 4s. 8d. the lb. at least, the lb.	0	1	2
	— Stuffs or Ribbons of Silk and Worsted mixed, whereof one-half at least shall be Silk, and being of the value of 2s. 4d. the lb. at least, the lb.....	0	0	7

CUSTOMS BOUNTIES AND DRAWBACKS, (Continued.)

Page		£.	s.	d.
256	Sugar, Refined made in the United Kingdom, viz.			
	— Bastard Sugar, or Refined Loaf Sugar broken in pieces, or being ground or powdered Sugar, or such Sugar pounded, crashed, or broken.			
	— exported in a British Ship, the cwt	1	4	0
	— exported in a Ship not British, the cwt....	1	3	0
	— Other Refined Sugar in Loaf, complete and whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of a uniform whiteness throughout, or such Sugar pounded, crashed or broken and Sugar Candy			
	— exported in a British Ship, the cwt.....	1	16	10
	— exported in a Ship not British, the cwt ...	1	15	8
	— Double Refined Sugar, and Sugar equal in quality to double Refined Sugar, additional bounty, the cwt.....	0	6	4
258	Tobacco, manufactured in the United Kingdom, made into Shag, Roll, Carrot, or Cut Tobacco, and (Segars. T. O. 8 Dec 1828.) the lb.,	0	2	7½
272	Wine the produce of His Majesty's Settlements at the Cape of Good Hope, or the Territories and Dependencies thereof, and imported directly from thence, the gallon.....	0	2	9
	— All other sorts, the gallon.....	0	5	6

EXCISE DRAWBACKS
ON
BRITISH GOODS EXPORTED.

	£.	s.	d.
BEER, brewed or made in the United Kingdom, exported as merchandize, the barrel of 36 gallons imperial measure	0	5	0
Bottles, viz. common Glass Bottles, (not being Phials,) vessels made use of in Chemical Laboratories, Garden Glasses, and all other Vessels or Utensils of common Bottle metal, the cwt.....	0	7	0
Bricks, not exceeding 10 inches long, 3 inches thick, and 5 inches wide, the 1000.....	0	5	10
— exceeding the above dimensions, the 1000	0	10	0
— smoothed or polished on one or more sides, not exceeding 10 inches long by 5 inches wide, the 1000	0	12	10

EXCISE DRAWBACKS (Continued.)

	£.	s.	d.
Glass, viz. Plate Glass, viz. (1)			
— ground or polished, in plates, at least 6 inches long and 4 inches broad, and $\frac{1}{8}$ of an inch thick throughout, free from stains, and of good and fair quality, the square foot superficial measure.....	0	2	9
— Window Glass (not being spread glass) flashed or otherwise, and commonly called Crown Glass not being German Sheet Glass, in whole, half, or quarter tables, the cwt.	3	13	6
— Panes of German Sheet Glass made in the United Kingdom, not less than 6 inches long and 4 inches broad, the cwt. 5 & 6 Wm. 4, Cap. 77.	4	4	0
— Spread window Glass, commonly called broad Glass the cwt.	1	10	0
— Flint Glass, for every 100 lbs. weight of Flint Glass made in Great Britain or Ireland. 5 & 6 Wm. 4, cap. 77.	0	18	9
Hops, British cured and fit for use, the lb.....	0	0	2
Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, Scale-board and Books, (2) the lb. 6 & 7 Wm. 4, cap. 52.	0	0	1 $\frac{1}{2}$
— Printed, painted or stained, the doz. square yards. (6 & 7 Wm. 4, cap. 52.)	0	0	2
Soap, Hard, the lb.....	0	0	1 $\frac{1}{2}$
— Soft, the lb.....	0	0	1

ORPHAN DUES.

PAYABLE UPON WINE IMPORTED INTO THE PORT OF LONDON.
11 GEO. IV. CAP. 64.

Lisbon, the Pipe	0	2	3 $\frac{1}{2}$
Portugal, the Pipe	0	2	3
Cape and Madeira, the Pipe.....	0	1	10
All other Sorts, the Pipe	0	2	2
French, the Hogshead	0	1	0
— the Case, each	0	0	3

(1) No drawback shall be allowed on any Glass exported to the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or any of them, except where the names of the said Islands are respectively mentioned, nor on any Glass exported to the said Islands, the name of which shall not be expressly mentioned, nor on any Plate Glass ground and polished, which shall be of a less thickness than $\frac{1}{8}$ of an inch. 9 Geo 4, cap. 48 and 5 & 6 Wm. 4, Cap. 77, Sec. 21.

(2) No drawback is allowed on Books printed at the English or Scotch Universities, or on Bibles, Testaments, Psalm Books, Prayer Books, Confessions of Faith or Catechisms.

EXCISE DUTIES AND COUNTERVAILING DUTIES (1.)

	Excise Duties.	Countervailing Duties.
	£. s. d.	£. s. d.
Bottles, viz. Common Glass Bottles, the cwt.	0 7 0	—
Bricks, not ex. 10 inches long, 3 inches thick, and 5 inches wide, the 1,000.	0 5 10	0 5 10
— ex. the above dimensions, the 1,000.	0 10 0	0 10 0
— smoothed or polished on one or more sides not ex. 10 in. long, by 5 in. wide, the 1,000	0 12 10	0 12 10
— not ex. 10 inches square, the 100	0 2 5	0 2 5
— exceeding 10 inches square, the 100	0 4 10	0 4 10
Glass, Flint Glass, for every 100 lbs. weight of fluxed materials or metal or other preparations whatever, for the purpose of making Flint Glass. (5 & 6 Wm. 4, cap. 77.)	0 6 8	
— Broad Glass, the cwt.	1 10 0	
— Crown Glass, the cwt.	3 13 6	
— Plate Glass, in plates or sheets of not less size than 6 inches by 4 inches, and not less than $\frac{1}{8}$ nor more than $\frac{3}{8}$ of an inch in thickness, the cwt. (2)	3 0 0	
— other than in such plates or sheets, the cwt.	4 18 0	
Hops, the lb.	0 0 2	0 0 2
Malt, made from Barley, the bushel	0 2 7	
— made from Beer or Bigg only, in Scotland or Ireland, the bushel.	0 2 0	
Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board, Paste-board, and Scale-board, the lb. (6 & 7 Wm. 4, cap. 52.)	0 0 1 $\frac{1}{2}$	
Plate, viz. of Gold wrought, per oz. Troy	—	0 16 0
— of Silver wrought, per oz. Troy	—	0 0 6

(1) The Countervailing Duties are chargeable on Articles of Irish Produce, upon which there is no Excise duty in Ireland, when imported into Great Britain for home use, and consequently upon the exportation to Ireland of the like Articles of British Produce, except Hops, (upon which no drawback is allowed,) they are respectively entitled to drawback of the like amount.

Scotch and Irish Spirits duty paid and imported into England, must be charged with the difference between their respective rates of duty, and that imposed on British Spirits, and upon the exportation of British Spirits duty paid, to Scotland or Ireland, the same amount must be returned.

(2) The Maker of Plate Glass may now manufacture the same of any thickness; but to entitle it to Drawback, when ground and polished, it must be of at least $\frac{1}{8}$ of an inch thick. 5 & 6 Wm. 4, cap. 77. sec. 21.

EXCISE DUTIES AND COUNTERVAILING DUTIES (Continued.)

	Excise Duties.			Countervailing Duties.		
	£.	s.	d.	£.	s.	d.
Soap, viz. Hard Soap, the lb.	0	0	1½	0	0	1½
Soft Soap, the lb.	0	0	1	0	0	1
Spirits of the strength of Hydrometer Proof, viz.						
— made in England, the gallon	0	7	6			
— made in Scotland, and intended for consumption therein, the gallon.....	0	3	4	0	4	2
— made in Ireland, and intended for consumption therein, the gallon	0	2	4	0	5	2
— imported from Scotland or Ireland into England, (without payment of any duty thereon,) the gallon.....	0	7	6			
Vinegar, or Acetous Acid, or Liquors prepared, or preparing for Vinegar or Acetous Acid, the gallon	0	0	2			

COUNTERVAILING DUTIES (1.)

For every Gallon, 6 & 7 Wm. 4, cap. 72.	From Scotland to England.			From Ireland to England.			From Ireland to Scotland.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Ether	0	10	5	0	12	11	0	2	6
Sweet Spirits of Nitre; Camphorated Spirits; Lavender Water and other Perfumes, being Spirits scented with Essential Oils, or other ingredients; Compound Spirits of Lavender; Spirits of Rosemary and of Ammonia; Salvolatile; Friars Balsam; Compound Tincture of Benzoin; Tincture of Assafoetida; of Castor; of Kino; of Guaiacum; of Myrrh, and of Ginger; and Spirit Varnishes.....	0	6	3	0	7	9	0	1	6
Other Tinctures and Medicated Spirits	0	4	2	0	5	2	0	1	0
Sweets or Made Wines.....	0	0	5	0	0	6	0	0	2

(1) When any of the above Articles are removed from England, to Scotland or Ireland, or from Scotland to Ireland, the several Duties in the respective columns become Drawbacks.

RUSSIA COMPANY'S DUES.

A TABLE OF DUTIES PAYABLE TO THE RUSSIA COMPANY ON GOODS
IMPORTED FROM ST. PETERSBURGH, CRONSTADT, NARVA,
ONEGA, AND ARCHANGEL, AFTER 1st March, 1836.

	s.	d.		
Ashes, Pot & Pearl, the ton	0	4	Skins, viz. Calabar, the tim-	
Aniseed, the cwt.....	0	3	ber of 40 skins	0 2
Books bound, the cwt.....	0	2	— Ermine, the timber.....	0 2
Bristles, the dozen lbs.....	0	0½	— Fox, the 100	0 4½
Cantharides, the 100 lbs.....	1	0	— Hare, the 1,000	0 2
Castoreum, the lb.	0	1	— Sable, the timber.....	1 6
Caviarc, the cwt.	0	2	— Swan, the piece	0 1
Copper, the ton.....	0	4	— Wolf, each	0 1½
Cordage, the cwt.....	0	2	Tallow, the ton.....	0 3
Corn, viz. Wheat, the qr. ...	0	0½	Tongues, the 100.....	0 2
— of any other sort, the qr. 0½			Tow, the ton.....	0 4
Down, the 100 lbs.	0	4	Wax, viz. Bees' Wax, the cwt	0 2
Feathers for Beds, the cwt...	0	4	Wool, the cwt.	0 1
Flax, the ton.....	0	4	Wood, viz. Balks above 5	
Glue, the cwt.	0	1	inches square, the 120	0 4
Hair, Cow or Ox, the cwt...	0	2	— Ditto under 5 inches	
— Horse, the cwt.	0	2	square, the 120.....	0 3
Hemp, the ton	0	3	— Battens, the 120	0 1
Hides, undressed the cwt. ...	0	0½	— Clap Boards, the 120 ...	0 1
— Red or Muscovy, each	0	0½	— Deals, the 120.....	0 3
Iron, the ton	0	2	— Fire-wood, the Fathom	0 1
Isinglass, the cwt.....	0	2	— Fir Timber, the load...	0 1
Junk and Rope, the ton	0	2	— Handspikes, the 120 ...	0 1
Linen, for every 100l. of the			— Lath-wood, the fathom	0 1
value	1	0	— Masts, great, each	0 2
Mats, the 100	0	2	— — mid. and sm. each	0 1
Pitch and Tar, the last	0	2	— Oars, the 120	0 4
Resin, the cwt.	0	1	— Oak Boards, the 120 ...	0 5
Rhubarb, the lb.	0	1½	— Plank, the load ...	0 3
Rope and Junk, the ton	0	2	— Timber, the load	0 2
Saltpetre, the cwt.	0	1	— Paling Boards, the 120	0 1
Seed, the qr.(except Ani-			— Spars, the 120.....	0 2
seed)	0	0½	— Staves, the 120	0 1
Skins, viz. Bear Skins, each	0	2	— Wainscot Logs, the load	0 2

Goods not rated in this Table are to pay $\frac{1}{2}$ per cent. according to the value on the declaration of the importer.

THOMAS COPE, SECRETARY.

TONNAGE DUTIES IN LONDON.

[4 & 5 Wm. 4, cap. 32.]

FOR EVERY SHIP OR OTHER VESSEL ENTERING INWARDS OR
CLEAVING OUTWARDS IN THE PORT OF LONDON, FROM OR TO
ANY OF THE FOLLOWING COUNTRIES OR PLACES, THERE
SHALL BE PAID FOR EVERY TON OF HER BURTHEN :—VIZ.

	s.	d.		s.	d.
AFRICA	0	$\frac{3}{4}$	Holland, or any other of the United Provinces.....	0	$\frac{1}{2}$
America, any part of.....	0	$\frac{3}{4}$	Holstein	0	$\frac{1}{2}$
Antwerp	0	$\frac{1}{2}$	Lapland, any part of	0	$\frac{1}{2}$
Azores, any of.....	0	$\frac{3}{4}$	Livonia	0	$\frac{1}{2}$
Baltic Sea, any country or place within.....	0	$\frac{1}{2}$	Louisiana.....	0	$\frac{1}{2}$
Brabant	0	$\frac{1}{2}$	Madeira Islands, any of ...	0	$\frac{1}{2}$
Bremen	0	$\frac{1}{2}$	Mediterranean or Adriatic Sea, any country, island, port or place within, or bordering on or near ...	0	$\frac{3}{4}$
Canary Islands, any of.....	0	$\frac{3}{4}$	Mexico.....	0	$\frac{3}{4}$
China	0	$\frac{3}{4}$	Norway	0	$\frac{1}{2}$
Courland	0	$\frac{1}{2}$	Pacific Ocean, any country, island, port or place with- in, or bordering on or near	0	$\frac{1}{2}$
Denmark	0	$\frac{1}{2}$	Poland	0	$\frac{1}{2}$
East Indies	0	$\frac{3}{4}$	Portugal	0	$\frac{3}{4}$
Finland	0	$\frac{1}{2}$	Prussia.....	0	$\frac{1}{2}$
Flanders, or any other part of the Netherlands.....	0	$\frac{1}{2}$	Russia, any part of.....	0	$\frac{1}{2}$
Florida.....	0	$\frac{3}{4}$	Spain, any part of	0	$\frac{3}{4}$
France, within Ushant	0	$\frac{1}{2}$	Sweden.....	0	$\frac{1}{2}$
— any other part of ...	0	$\frac{3}{4}$	West Indies.....	0	$\frac{3}{4}$
Germany, any part of bor- dering on or near the Ger- manic Ocean	0	$\frac{1}{2}$	And any other Country, island, port, or place, to the southward of 25 de- grees of north latitude ...	0	$\frac{1}{2}$
Gibraltar	0	$\frac{1}{2}$			
Greenland	0	$\frac{1}{2}$			
Guernsey, Jersey, Alderney, Sark, or Man	0	$\frac{1}{2}$			
Hamburg	0	$\frac{1}{2}$			

TONNAGE DUTIES IN LONDON (Continued).

[4 & 5 Wm. 4, cap. 32.]

COASTWISE.

For every Ship or other Vessel trading Coastwise between the Port of London and any port or place in Great Britain, Ireland, the Orkneys, Shetland or the Western Islands of Scotland, for every voyage in and out of the said port, one half-penny per ton.

EXEMPTIONS UNDER THE ABOVE ACT.

Any Ship or Vessel coming to or going Coastwise from the Port of London, or to any part of Great Britain, unless such ship or vessel shall exceed 45 tons register tonnage.

Any Vessel bringing Corn Coastwise, the principal part of whose cargo shall consist of Corn.

Any Fishing Smacks, Lobster and Oyster Boats, or Vessels for Passengers.

Any Vessel or Vessels or Craft, navigating the River Thames above and below London Bridge, as far as Gravesend only.

Any Ship or Vessel entering Inwards or Outwards in Ballast (1).

EXEMPTIONS UNDER TREASURY AND BOARD'S ORDERS.

Any Vessel whose cargo shall consist only of Flour and Malt. T. (). 30 March 1818.

Any Vessel whose cargo shall consist principally of Corn and Flour. C. M. 15 Dec. 1828.

(1) Slate, and Slates and Chalk, laden on board any Ship bound to Foreign Parts, shall be deemed to be ballast, and if on the return of any such ship, any Slate or Slates and Chalk, shall be remaining on board, the same shall be deemed to be the ballast of such ship. 4 & 5 Wm. 4, cap. 89, sec. 3.

For List of Articles exempt from Coast Regulations, see page 127.

REGULATION ACT.

[3 & 4 Wm. 4, cap. 52.]

TRADE COASTWISE

WITHIN THE

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

SEC. 105.—All Trade by sea from one part of the United Kingdom to any other part thereof, or from one part of the Isle of Man to another part thereof, shall be confined to British ships, and shall be deemed to be a Coasting Trade, and all ships while employed therein, shall be deemed to be coasting ships.

What deemed a Coasting Voyage.

SEC. 107.—No goods shall be carried in any coasting ship, except such as shall be laden in the United Kingdom, or in the Isle of Man; and no goods shall be laden on board any ship to be carried coastwise, until all goods brought in such ship from parts beyond the seas be unladen, and if any goods shall be taken into, or put out of any coasting ship at sea, or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, and in such cases, if the master fail to declare the same to the collector and comptroller at the port where such ship shall afterwards first arrive, such master shall forfeit the sum of 200*l*.

Coasting ships confined to Coasting Voyages.

SEC. 108.—No goods shall be laden to be carried coastwise, nor having been brought coastwise, shall be unladen until after due notice in writing signed by the master shall have been given, of the intention so to do, nor until proper documents shall have been granted (1), and all goods laden

Notice to be given to lade or to unlade.

(1) EXEMPTIONS FROM COAST REGULATIONS.

Live Fish.	Gravel and Chalk.	Coal Ashes.
Chippings of Granite.	Faggots or Ravins for Bakers' use.	Iron Stone.
Cobble Stones.	Hay and Straw.	Kelp.
Whin Stones.	Fresh Meat.	Bricks.
Kentish Rag Stones.	Soap Ashes for Manure.	Bones, solely for Manure.
Flint picked off Land Pebbles.		Sand, Slates and British Tiles.

and the Baggage and Effects of Passengers, and all Articles of Apparel, Household Furniture, Liquors or Provisions taken by Passengers for private use, or small quantities of Shop Goods taken by Tradesmen who may be Passengers, except when carried for freight. C. O. 2 March 10 May and 1 Dec. 1826; 15 Aug. 1827; 6 May 1831; 18 Oct. 1832; C. M. 14 June 1834, and Min. C. C. 7 Oct. 1834.

TRADE COASTWISE (Continued).

so to be carried, or brought so to be unladen, contrary hereto, shall be forfeited.

Particulars
in Notice.

Sec. 109.—The notice for the unloading of any ship shall be delivered within 24 hours after arrival, under a penalty of 20*l.* to be paid by the master (1), and in every notice for the lading of any ship, shall be stated the last voyage, and if such voyage shall have been from foreign parts, there shall be produced a certificate from the proper officer of the discharge of all goods, if any, brought in such ship.

Vessels to
and from
Ireland.

Sec. 110.—The master of any coasting ship arriving in Great Britain from Ireland, or in Ireland from Great Britain, shall within 24 hours, attend and deliver such notice to the collector or comptroller, and if the ship shall have on board any goods, subject to any duty of Excise, or any which had been imported from parts beyond the seas, the particulars of the same shall be set forth in the notice (2), and if no such goods be on board, then it shall be so declared, and any master who shall fail in due time to deliver such notice, and truly to answer such questions as may be put to him, shall forfeit the sum of 100*l.*

Bond for
goods sub-
ject to Ex-
port Duty.

Sec. 111.—Before any sufferance shall be granted for any goods to be laden on board any coasting ship, which are prohibited to be exported, or subject to any export duty, other than any ad-valorem duty, the master or owner of the ship, or the shipper of the goods, shall give bond with one sufficient surety, in treble the value thereof, that the same shall be landed at the port for which such sufferance is required, or be otherwise satisfactorily accounted for (3).

Cargo Book.

Sec. 112.—The master of every coasting ship shall keep a cargo book, in which shall be entered an account of all goods taken on board, and the names of the respective shippers and consignees, (4.) and at the port of discharge, shall

(1) Vessels arriving in London after the legal hours of business, laden with fish, may discharge their cargoes forthwith, upon their Coast Documents being deposited in the Tide surveyor's office, where an officer of that class is in constant attendance. C. M. 7 Nov. 1833.

(2) Special sufferances must be taken out for all articles liable to duty, or entitled to drawback of Excise on the shipment thereof for Ireland, and such goods are to be specially noted in the Transire and Duplicate. C. O. 3 Feb. 1827.

(3) Bond is not to be taken for Coals shipped coastwise. C. O. 10 Sep. 1834.

(4) The regulations of this Law apply to Colliers, as well as, to all other vessels engaged in the Coasting trade of the United Kingdom. Min. C. C. 6 June 1835.

TRADE COASTWISE (Continued).

be noted, the time of sailing and arrival, and the days upon ^{Pe} which such goods were delivered, and such book shall be ^{fal} produced to the proper officer when demanded, and if any master shall fail to keep the same correctly, or to produce it when required so to do, he shall forfeit the sum of 50*l*. and if any package shall be stated to contain foreign goods, and shall be found not to contain such goods, and if any package shall be found to contain foreign goods, which are not entered in such book, all such goods shall be forfeited.

Sec. 115.—The collector and comptroller may grant for ^{Ge} any coasting ship, (in the cases hereinafter mentioned) a ^{tr} general transire, to continue in force for any time not exceeding 12 months, for the lading of any goods, (except such as shall be expressly excepted therein), and for the clearance of the ship, and for the unloading of the goods at the place of discharge, (1) viz :—

For any ship regularly trading between places in the River Severn, eastward of the Holmes.

For any ship regularly trading between places on the River Humber.

For any ship regularly trading between places in the Frith of Forth.

For any ship regularly trading between places to be named in the Transire, and carrying only Manure, Lime, Chalk, Stone, Gravel, Sand, or any Earth, not being Fullers Earth.

And such Transires shall be written in the Cargo Book, and the Collector and Comptroller may at any time revoke the same, by giving notice to the Master or Owner.

(1) The Commissioners of Customs may grant general Transires, when it may appear to them necessary, under such regulations and for such period as they may see fit, for the lading and unloading of any Goods, and for the clearing of the ship in which the Goods shall be laden, and such Transires shall be written in the Cargo Books, and if the said Commissioners shall at any time revoke such Transires, and notice thereof be given to the Master or Owner of the ship, or to any of the crew when on board, or shall be entered in the Cargo Book by any officer of the Customs, such Transires shall be void, and shall be delivered up. 6 & 7 Wm. 4, cap. 60, sec. 6.

AN ABSTRACT
OF AN
ACT FOR THE REGULATION OF THE TRADE
WITH THE
BRITISH POSSESSIONS ABROAD.

BRITISH POSSESSIONS.

[3 & 4 Wm. 4, Cap. 59.]

Importation and Exportation. **SECTION 2.**—No goods shall be imported into, nor shall any goods, (except the produce of the fisheries in British ships,) be exported from any of the British Possessions in America by sea, from or to any place other than the United Kingdom, or some other of such Possessions, except into or from the several ports in such Possessions called “Free Ports” enumerated in the table following, viz: (1)

TABLE OF FREE PORTS (2).

Kingston, Savannah Le Mar, Montego Bay, Santa Lucia, Antonio, St. Ann, Falmouth, Maria, Morant Bay, Annotto Bay, Black River, Rio Bueno, Port Morant	} Jamaica
Saint George	
Roseau	
Saint John's	
San Josef	
Scarborough	Tobago
Road Harbour	Tortola
Nassau	New Providence
Pitt's Town	Crooked Island
Kingston	St. Vincent
Port St. George and Port Hamilton	Bermuda
Any Port where there is a Custom House	Bahamas

(1) Upon a question relating to the removal of Tea from Newfoundland to another British Possession in America, the Lords of the Committee of Privy Council for Trade, were pleased to direct, that in their opinion, the whole of those Possessions should be considered as one place in the view of the law upon the subject, and consequently, that Tea having been duly imported into any part of that place, is virtually imported into the whole, and is therefore free to be carried to any other port. Council Office, 18th Oct. 1834.

(2) For “Free Warehousing Ports,” see page 141.

Bridgewater	Barbadoes
St. John's, St. Andrew's	New Brunswick
Halifax, Pictou	Nova Scotia
Quebec	Canada
St. John's.....	Newfoundland
George Town	Demerara
New Amsterdam.....	Berbice
Castries	St. Lucia
Basseterre	St. Kitts
Charles' Town	Nevis
Plymouth	Montserrat
Sydney	Cape Breton
Charlotte Town	Prince Edward's Island
Anguilla	Anguilla
Welch Pool Island Campo Bello (1) ...	New Brunswick
Old Harbour (2)	Jamaica
Harbour Grace (3)	Newfoundland

And if any goods shall be imported into any port or place in any of the said Possessions contrary hereto, such goods shall be forfeited (4).

Sec. 3.—Nothing hereinbefore contained shall extend to prohibit the importation or exportation of goods into or from any ports or places in Newfoundland or Labrador, in British ships. Exception.

Sec. 5.—By the Law of Navigation, foreign ships are permitted to import into any of the British Possessions abroad from the countries to which they belong, goods the produce of those countries (5) and to export goods from such Possessions to be carried to any foreign country whatsoever; but the privileges thereby granted to foreign ships, shall be limited to the ships of those countries, which having colonial Possessions, shall grant the like privileges of trading with those Possessions to British ships, or which not having colonial Possessions, shall place the commerce and navigation of this country, and of its Possessions abroad, upon the Reciprocity.

(1) Order in Council, 1 April, 1835. (2) 13 April, 1836. (3) 18 May 1836.

(4) No goods shall be exported from the United Kingdom to any British Possession in Asia, Africa, or America, except in British ships, nor shall any goods be carried from any British Possession in Asia, Africa or America, to any other of such Possessions, nor from one part of any of such Possessions to another part of the same, except in British ships. 3 & 4 Wm. 4, cap. 54, sec. 7 and 10.

(5) No goods shall be imported into any British Possession in Asia, Africa or America, in any foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported. 3 & 4 Wm. 4, cap. 54, sec. 11.

footing of the most favoured nation (1), unless His Majesty by his Order in Council shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although the conditions in all respects, shall not have been fulfilled by such foreign country (2).

British
Coffee, &c.
deemed for
foreign in cer-
tain cases.

Sec. 8.—All coffee, sugar, molasses, and rum, (although the same may be of the British plantations,) exported from any British Possession in America, into which the like goods of foreign production can be legally imported, shall, upon subsequent importation from thence into any of the British Possessions in America, (into which such goods being of foreign production cannot be legally imported,) or into the United Kingdom, be deemed to be of foreign production, and shall be liable on such importation respectively, to the same duties or forfeitures, as articles of the like description being of foreign production would be liable to, unless the same shall have been warehoused under the provisions of this Act, and exported direct to such other British Possessions or to the United Kingdom, as the case may be.

(1) Ships of the undermentioned countries are privileged to import from their respective dominions, goods the produce of such dominions into any of the British Possessions abroad, and to export goods from such British Possessions, to be carried to any foreign country whatever :—

America	Labec	Russia
Bremen	Mexico	Sweden, and the
Columbia	Norway	United Provinces of Rio de
Hamburg	Oldenburgh	la Plata.
Hanover	Prussia	Order in Council 16 July 1827,
Spain	} Orders in Council,	28 April 1828.
Austria		7 April 1830.
Denmark		1 April 1835.

(2) The French Government not having in all respects fulfilled the conditions required by the above section, His Majesty deems it expedient to grant only certain of the privileges aforesaid to the ships of France, viz. —That French ships may import into any of the British Possessions in the West Indies, America, and the Island of Mauritius, from the dominions of His Most Christian Majesty, such goods being the produce thereof, as are enumerated in the Table following, and to export goods from such Possessions to be carried to any foreign country whatever

TABLE REFERRED TO.

Wheat, Flour, Biscuit, Bread, Meal, Peas, Beans, Rye, Calavances, Oats, Barley, Indian Corn, Rice, Shingles, Red Oak Staves or Headings, White Oak Staves or Headings, Wood, Lumber, Wood Hoops, Live Stock, Hay and Straw, Coin and Bullion, Diamonds, Salt, Fruit and Vegetables, fresh, Cotton and Wool ;

And all articles subject on importation to a duty ad-valorem, on which articles the amount of such duty shall not at the time of importation exceed £7 10s. for every £100 of the value of the same. Order in Council 1 June, 1826.

**PROHIBITIONS AND RESTRICTIONS
INWARDS. (1)**

GUNPOWDER, Arms, Ammunition or Utensils of War, prohibited to be imported, except from the United Kingdom, or from some other British Possession.

FISH, dried or salted.

OIL, Blubber, Fins or Skins, the produce of creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other British Possession, or unless taken by British ships fitted out from the United Kingdom or from some British Possession, and brought in from the fishery; and except Herrings from the Isle of Man, taken and cured by the inhabitants thereof.

COFFEE, Sugar, Melasses, and Rum, being of foreign production, or the production of any place within the limits of the East India Company's Charter, prohibited to be imported into any of the British Possessions on the continent of South America, or in the West Indies (the Bahama and Bermuda Islands not included) except to be warehoused for exportation only; and may also be prohibited to be imported into the Bahama or the Bermuda Islands by His Majesty's Order in Council.

BASE or Counterfeit Coin, and

Books, such as are prohibited to be imported into the United Kingdom, prohibited to be imported.

And if any goods shall be imported into any of the British Possessions in America, contrary thereto, the same shall be forfeited, and if the vessel in which such goods shall be imported be of less burthen than 70 tons, such vessel shall also be forfeited.

(1) Tea was included in the above Table of Prohibitions and Restrictions, until the passing of the Act 3 & 4 Wm. 4, cap. 101, sec. 2, which legalized the importation of that article into any of the British Possessions of America, from the Cape of Good Hope, and places eastward of the same to the Straits of Magellan, and from the United Kingdom.

TABLE OF DUTIES.

DUTIES payable upon SPIRITS, being of the Growth, Production or Manufacture of the United Kingdom, or of any of the British Possessions in America, or the West Indies, imported into Newfoundland or Canada.

[3 & 4 Wm. 4, Cap. 59.]

SPIRITS, imported into Newfoundland, viz.—		Duties.		
		£.	s.	d.
—	the produce of any British Possessions in South America, or the West Indies, viz.—			
	— imported from any British Possession in America or from the United Kingdom, the gallon...	0	0	6
	Imported from any other place to be deemed foreign, and to be charged with duty as such.			
—	the produce of any British Possession in North America, or of the United Kingdom, and imported from the United Kingdom, or from any British Possession in America, the gallon...	0	1	6
	Imported from any other place to be deemed foreign, and to be charged with duty as such.			
—	Imported into Canada, viz. : (1)—			
—	the produce of any British Possession in South America, or the West Indies, and imported from any British Possession in America, or from the United Kingdom, the gallon.....	0	0	6
	Imported from any other place, to be deemed foreign, and to be charged with duty as such.			
NOTE.—When imported from the United Kingdom this duty is not to be abated upon the ground of any duty under any Colonial Law.				

(1) For a further Table of existing Duties, payable under the Act 14 Geo. 3, cap. 88. upon the importation of Spirits into Canada, see page 140, at the end of these Tables.

TABLE OF DUTIES.

DUTIES payable upon GOODS, WARES and MERCHANDIZE, not being of the Growth, Production or Manufacture of the United

[3 & 4 Wm. 4, cap. 59.]

Imported into the British Possessions in the West Indies, or on the continent of South America, or into the Bahama, or Bermuda Islands, viz. :	Duties.		
	£.	s.	d.
Wheat Flour, the barrel.....	0	5	0
— imported from any British Possession in North America, or from the warehouses in the United Kingdom.....	Free.		
Shingles not more than 12 in. in length, the 1,000	0	7	0
— more than 12 inches in length, the 1,000	0	14	0
— imported from any British Possession in North America, or from the warehouses in the United Kingdom	Free.		
Red Oak Staves and Headings, the 1,000.....	0	15	0
— imported from any British Possession in North America, or from the warehouses in the United Kingdom.....	Free.		
White Oak Staves and Headings, the 1,000.....	0	12	6
— imported from any British Possession in North America, or from the warehouses in the United Kingdom.....	Free.		
Pitch Pine Lumber 1 inch thick, the 1,000	1	1	0
— imported from any British Possession in North America, or from the warehouses in the United Kingdom	Free.		
White and Yellow Pine Lumber, 1 inch thick, the 1,000 feet.....	1	1	0
— imported from any British Possession in North America, or from the warehouses in the United Kingdom	Free.		

Imported into the British Possessions, &c. (Continued.)		Duties.	
		£.	s. d.
———— Dye Wood and Cabinet Maker's Wood		Free.	
———— Other kinds of Wood and Lumber, 1 in. thick, the			
1,000 feet		1	8 0
———— Wood Hoops, the 1,000		0	5 3
— imported from any British Possession in			
North America, or from the Warehouses in			
the United Kingdom.....		Free.	
———— Beef and Pork salted, of all sorts, the cwt.		0	12 0
— imported from any British Possession in			
North America		Free.	
Imported into New Brunswick, Nova Scotia, or Prince Ed-			
ward's Island, viz :—			
———— Wheat Flour, the Barrel.....		0	5 0
———— Beef and Pork, salted, of all sorts, the cwt.....		0	12 0
— fresh, brought by land, or inland navigation			
		Free.	
Imported into any of the British Possessions in America, viz.			
———— Spirits, viz :—			
— Brandy, Geneva, or Cordials, and other			
Spirits, except Rum, the gallon		0	1 0
— and further, the amount of any duty			
payable for the time being on			
Spirits, the manufacture of the			
United Kingdom.			
Rum, the gallon		0	0 6
— and further, the amount of any dut			
payable for the time being on			
Rum of the British Possessions in			
South America or the West Indies.			
N.B.—Rum, although British, if imported			
from any British Possession in which			
foreign Rum is not prohibited, is treated			
as foreign, unless it had been warehoused,			
and exported from the Warehouse (1).			
———— Wine in Bottles, the tun.....		7	7 0
— and further for every £100 of the value.....		7	10 0
— and on the Bottles, the dozen		0	1 0
— bottled in, and imported from the United			
Kingdom, for every £100 of the value		7	10 0
— the Bottles		Free.	

(1) This Note is equally applicable to Coffee, Sugar and Molasses. See Sec. 8, and Restrictions Inwards, page 132 and 133.

Imported into the British Possessions, &c. (Continued).		Duties.		
		£	s.	d.
—	Wine, not in Bottles, for every £100 of the value	7	10	0
—	imported into the British Possessions in North America from Gibraltar or Malta, subject to no higher duty than if imported from the United Kingdom, viz. one-tenth of the duty remitted (1).			
—	Coffee, the cwt.....	0	5	0
—	Cocoa, the cwt.	0	5	0
—	Sugar, the cwt.	0	5	0
—	Melasses, the cwt	0	3	0
—	and further, the amount of any duty payable for the time being, on Coffee, Cocoa, Sugar and Melasses respectively, being the produce of the British Possessions in South America, or the West Indies.			
Clocks and Watches, Leather Manufactures, Linen, Musical Instruments, Wires of all sorts, Books and Papers, and Silk Manufactures.....		For every £100 of the value...		
		30	0	0
Glass Manufactures, Soap, Refined Sugar, Sugar Candy, Tobacco manufactured, and Cotton Manufactures.....		For every £100 of the value...		
		20	0	0
Alabaster, Anchovies, Argol, Anniseed, Amber, Almonds, Brimstone, Botargo, Boxwood, Currants, Capers, Cascacoo, Cummin-seed, Coral, Cork, Cinnabar, Dates, Essences of Bergamot, Lemon, Roses, Citron, Oranges, Lavender and Rosemary, Emery Stone, Fruit preserved in Sugar or Brandy, Figs, Honey, Iron in Bars, unwrought, and Pig Iron, Juniper Berries, Incense of Frankincense, Lava and Malta Stone for building, Lentils, Marble, rough and worked, Mosaic Work, Medals, Musk, Maccaroni, Nuts of all kinds, Oil of Olives, Oil of Almonds, Orris Root, Ostrich Feathers, Ochres, Orange Buds and Peel		For every £100 of the value		
		7	10	0

(1) See General Abatement at the end of this Table, page 139.

Imported into the British Possessions, &c. (Continued.)		Duties.	
		£.	s. d.
Olives, Pitch, Pickles in Jars and Bottles, Paintings, Pozzolana, Pumice Stone, Punk. Parmesan Cheese, Pickles, Prints, Pearls, Precious Stones, except Diamonds, Quicksilver, Raisins, Sausages, Sponges, Tar, Turpentine, Vermillion, Vermicelli, and Whetstones.	For every £100 of the value.....	7	10 0
Goods, Wares, and Merchandize, not otherwise charged with duty, and not herein declared to be free of duty, for every £100 of the value			
Coin, Bullion, and Diamonds		15	0 0
Horses, Mules, Asses, Neat Cattle, and all other Live Stock.....			
Tallow and Raw Hides			
Rice			
Corn and Grain, unground.....			
Biscuit or Bread			
Meal or Flour, except Wheat Flour.....			
Fresh Meat			
Fresh Fish			
Carriages of Travellers.....			
Wheat Flour			
Beef and Pork	Imported into Canada		
Hams and Bacon			
Wood and Lumber			
Wood and Lumber, imported into New Brunswick, Nova Scotia, or Prince Edward's Island			
Hay and Straw			
Fruit and Vegetables, fresh			
Salt			
Cotton Wool.....			
Goods, the produce of places within the limits of the East India Company's Charter, imported from those places, or from the United Kingdom, or from some place in the British Dominions			
Herrings taken and cured by the inhabitants of the Isle of Man and imported from thence			
Lumber, the produce of and imported from any British Possession on the West Coast of Africa.....			
Any sort of Craft, Food and Victuals, except Spirits, and any sort of Clothing, and Implements and Materials, fit and necessary for the British Fisheries in America, imported into the place at or from whence such Fishery is carried on			

Duty Free

Duty Free

Duty Free

Imported into the British Possessions, &c. (Continued.)

Duties.

Drugs	}	DutyFree
Gums or Resins		
Dye Wood and Hard Wood		
Cabinet Makers' Wood		
Tortoiseshell		
Hemp, Flax, and Tow	}	DutyFree
Seeds, Wheat Flour, Fruits,		
Pickles, Woods of all sorts, Oakum, Pitch, Tar, Turpen- tine, Ochres, Brimstone, Sul- phur, Vegetable Oils, Burr Stones, Dog Stones, Hops, Cork, Sago, Tapioca, Sponge, Sausages, Cheese, Cider, Wax, Spices, and Tallow.		}
Imported direct from the Warehouses in the United Kingdom		
All Goods imported from the United Kingdom, after having there paid the duties of consumption, and being exported from thence without drawback	}	DutyFree

And if any of the Goods herein-before mentioned shall be imported through the United Kingdom, (having been warehoused therein, and exported from the warehouse, or the duties thereon, if there paid, having been drawn back,) one-tenth part of the duties herein imposed shall be remitted in respect of such Goods. Duty abated in certain cases.

Sec. 11.—The duties imposed by an Act passed prior to the 18th year of the reign of King George III. shall be received and applied for the purposes of those Acts; provided that no greater proportion of the duties imposed by this Act, shall be charged upon any article, which is subject also to duty under those Acts, or under any Colonial Law, than the amount, if any, by which the duty charged by this Act shall exceed such other duty (1). Duties imposed prior to this act.

(1) A Table shewing such of the Duties, imposed upon Goods imported into the British Possessions in America, by Acts passed prior to the Act of 18 Geo. 3, cap. 12, as continue to be payable under those Acts.

Under the Act 4 Geo. 3, cap. 15, viz. —

Wine, except French Wine, viz. :—

— For every tun of Wine of the growth of the Madeiras, or of any other island or place, from which such Wine may be lawfully imported, and which shall be so imported from such island or place	Duties, £ s. d.
	7 0 0
— For every tun of Portugal, Spanish, or any other Wine (except French Wine,) imported from the United Kingdom	0 10 0

Drawback
on Rum, ex-
ported from
Newfound-
land

Sec 15.—There shall be allowed, upon the exportation from Newfoundland to Canada of Rum or other Spirits, the produce of British Possessions in South America or the West Indies, a drawback of the full duties of Customs, which shall have been paid upon the importation thereof into Newfoundland; provided proof on oath be made at the port of exportation, that the full duties thereon had been paid, and that a certificate be produced from the collector and comptroller at Quebec, that the same have been duly landed in Canada; but such drawback shall not be allowed unless the shipment takes place within one year from the date of importation, nor unless the drawback be claimed within one year from the date of shipment.

Goods not in
Certificate
to be deemed
foreign.

Sec. 18.—No goods shall be stated in the certificate of clearance of any ship from any British Possession in America to be the produce thereof, unless the goods shall have been expressly stated so to be in the entry outwards of the same, and all goods not so stated, shall upon importation into any other of such Possessions, or into the United Kingdom, be deemed to be foreign.

Goods im-
ported to ap-
pear in
Cocket.

Sec. 26.—No goods shall be imported into any British Possession, as being imported from the United Kingdom, or from any other British Possession, (if any advantage attach to such distinction,) unless the same shall appear upon the cockets or other proper documents, to have been duly cleared outwards at the port of exportation, nor unless the ground upon which such advantage be claimed, be stated therein.

Goods not
British un-
less from
British
places.

Sec. 27.—No goods shall upon importation into any of the British Possessions in America, be deemed to be of the growth, production or manufacture of the United Kingdom, or of any British Possession, unless imported therefrom respectively.

Under the Act 6 Geo. 3. cap. 52, viz.—

	£.	s.	d.
Melasses and Syrups, the gallon	0	0	1
Pimento. British, the lb.	0	0	0½

Under the Act 14 Geo. 3, cap. 88. viz.—

On Importation into Canada only—

Brandy, or other Spirits, of the Manufacture of the United Kingdom, the gallon	0	0	3
— Foreign, or other Spirits of Foreign Manufacture, imported or brought from the United Kingdom, the gallon	0	1	0
Rum, or other Spirits, imported or brought from any of His Majesty's Sugar Colonies in the West Indies	0	0	6
— or other Spirits, imported or brought from any of His Majesty's Colonies or Dominions in America, the gallon	0	0	9
— or other Spirits of the produce or manufacture of any of the Colonies or Plantations in America, not in the possession or under the dominion of His Majesty, imported from any other place, except the United Kingdom			

Sec. 30.—Before any Sugar, Coffee, Cocoa or Spirits shall be shipped for exportation in any British Possession in America, as being the produce of some other such Possession, the exporter shall state the place of the production, and refer to the entry inwards and landing of the same, and shall make a declaration to the identity of the goods, and if such goods shall have been imported with a certificate of production within twelve months, the collector and comptroller shall sign and give the master a like certificate, founded upon and referring to the one under which the goods had been imported, and containing the like particulars, together with the date of such importation. Certificate of Produce.

Sec. 31 and 33 —Any goods may be brought or imported by land or by inland navigation, into any of the British Possessions in America, at which a Custom-house now is or may hereafter be established, from any adjoining foreign country, which may be legally imported by sea into such Possessions from such country, and such goods may be brought or imported in the vessels, boats or carriages of such country, as well as in British vessels, boats or carriages. Goods brought over land.

A LIST of “FREE WAREHOUSING PORTS” for any Goods legally imported into the said Ports respectively.

Bridgetown.....	Barbadoes
Quebec	Canada
Sydney	Cape Breton
Roseau	Dominica
St. George	Grenada
Kingston and Montego Bay	Jamaica
Charlestown	Nevis
St. John's and St. Andrew's	New Brunswick
St. John's.	Newfoundland
Nassau.....	New Providence
Halifax and Pictou	Nova Scotia
Basseterre	St. Kitt's
Kingston	St. Vincent
Road Harbour	Tortola
San Joseph.....	Trinidad
Kingston and Montreal	Canada
Liverpool and Yarmouth.....	Nova Scotia
Welch Pool, Island Campo Bello (1)	New Brunswick
Castries (2)	St. Lucia
Harbour Grace (3)	Newfoundland
Grand Key, Turks Island (3)	Bahamas

shall be “Warehousing Ports” for the warehousing of goods brought by land, or by inland navigation, or imported in British ships. Sec. 36.

Goods may
be ware-
housed.

Sec. 37.—The importer of any such goods into the said ports may warehouse the same in the warehouses appointed for that purpose, without payment of any duty on the first entry thereof.

Arrival of
goods into
Canada.

Sec. 38.—Upon the arrival of any goods at any frontier port in the Canadas, they may be entered to be warehoused at some port in the Canadas, and may be delivered by the officer to be passed on to such warehousing port, under bond for the due arrival and warehousing of the same at such port.

Exemption
from duties
defined.

Sec. 57.—No exemption from duty in any of the British Possessions abroad, contained in any Act of Parliament does or shall extend to any duty not imposed by Act of Parliament, unless and so far only as any duty not so imposed is or shall be expressly mentioned in such exemption.

Tonnage
duties on
vessels.

Sec. 14.—There shall be levied and paid at the several British Possessions abroad, upon all vessels built in any such Possessions, or owned by persons there resident, (other than coasting or droguing vessels,) all such and the like duties of tonnage as are payable upon the like British vessels built in other parts of His Majesty's dominions, or owned by persons not resident in such Possessions.

What ves-
sels deemed
British on
Lakes in
America.

Sec. 32.—No vessel or boat shall be admitted to be British (1) on any of the inland waters or lakes in America, except such as shall have been built within the British dominions, and wholly owned by British subjects, and have not been repaired at any foreign place, to a greater extent than in the proportion of ten shillings for every ton of her burthen at any one time; but nothing herein contained shall prevent the employment of any vessel or boat as British, on such waters or lakes, which shall have wholly belonged to British subjects before the 5th July, 1825, and

(1) Not meaning a British sea-going vessel, intended in the Navigation Act.—Hume.

No ship shall be admitted to be a British ship for the purposes of trade between the British Possessions and the United Kingdom, unless duly registered, and navigated during the whole of every voyage, (whether with a cargo or in ballast,) by a Master who is a British subject, and by a crew, whereof three-fourths at least are British seamen. 3 & 4 Wm. 4. cap. 54. sec. 12.

All ships built in the British settlements at Honduras, and owned and navigated as British Ships, are entitled to the privileges of British registered ships, in all direct trade between the United Kingdom or the British Possessions in America and the said settlements. Sec. 14.

Any British ships trading between places in America, may be navigated by British Negroes. Sec. 18.

have not been since that day repaired as aforesaid in any foreign country.

Sec. 55.—No British merchant ship shall sail from any place in the Island of Jamaica, to any place in the Island of Saint Domingo, nor from any place in the Island of Saint Domingo, to any place in the Island of Jamaica, under the penalty of the forfeiture of the ship, together with her cargo; and if any person shall be landed in the Island of Jamaica from on board any ship which shall have come from or touched at the Island of Saint Domingo, except in case of urgent necessity, or unless licence shall have been given by the Governor of Jamaica to land such person, such ship shall be forfeited, together with her cargo.

No ship to sail from Jamaica to Saint Domingo, nor from St. Domingo to Jamaica.

Sec. 84.—All ships built at any place within the limits of the East India Company's Charter, prior to the 1st Jan. 1816, and which then were and have continued ever since to be solely the property of His Majesty's subjects, shall be deemed to be British ships, for all the purposes of trade within the said limits, including the Cape of Good Hope (1).

Ships built in India prior to 1816.

MAURITIUS.

ALL goods, the growth, produce, or manufacture of the Island of Mauritius, and all goods which having been imported into the said Island of Mauritius, shall be imported from thence into any part of the United Kingdom of Great Britain and Ireland, or into any of His Majesty's Possessions, shall be liable upon importation therein respectively to the payment of the same duties, and be subject to the same regulations as the like goods, being of the growth, produce or manufacture of His Majesty's Islands in the West Indies, or having been imported into and exported from any of the said Islands, and imported into the United Kingdom, or into any such Possessions respectively, would on such importation be liable to the payment of, or would be subject unto; and upon the exportation of any goods from the United Kingdom to the Island of Mauritius, such goods shall be liable to the same duties, and be entitled to the like drawbacks respectively, as are charged or allowed upon the like goods from the United Kingdom to any of His Majesty's Islands in the West Indies; and

Mauritius placed on the same footing as West India Islands.

(1) Vessels of Countries and States in Amity with His Majesty, may import into and export from the British Possessions in India, such goods and commodities as they shall be permitted by the Directors of the East India Company to import into and export from the said Possessions, not contrary to Treaties or Law. 37 Geo. III. cap. 117, sec. 1, and 3 & 4 Wm. 4, cap. 85.

MAURITIUS (Continued).

all goods which shall be imported into or exported from the said Island of Mauritius from or to any place whatever other than the United Kingdom of Great Britain and Ireland, shall upon the importation or exportation respectively, be liable to the same duties, and be subject to the same regulations, (so far as such regulations can or may be applied,) as the like goods would be liable to the payment of upon importation into, or exportation from any of His Majesty's Islands in the West Indies, and all vessels whatever which shall arrive or depart from the Island of Mauritius, shall be liable to the payment of the same duties, and be subject to the regulations, as such vessels would be liable to the payment of, or be subject to, if arriving at or departing from any of His Majesty's Islands in the West Indies. 3 & 4 Wm. 4, cap. 59, sec. 49.

FREE WAREHOUSING PORT.

Port Louis. Order in Council, 2 May 1832,

SIERRA LEONE.

And all other His Majesty's Settlements on the Western Coast of Africa.

Sierra Leone placed on the same footing as West India Islands.

ALL the prohibitions and restrictions imposed on the importation of goods into the British Possessions in America, and the Island of Mauritius, and as relate to the entry of vessels and goods inwards and outwards, in those Possessions and the Island aforesaid, and to the prevention of smuggling, are extended and made applicable to His Majesty's Settlements at Sierra Leone, and all other His Majesty's Settlements on the Western Coast of Africa. Order in Council, 12 Oct. 1829.

CAPE OF GOOD HOPE (1).

Trade with America.

IN all trade with the British Possessions in America, the Cape of Good Hope and the Territories or Dependencies thereof, shall be deemed to be within the limits of the East India Company's Charter. 3 & 4 Wm. 4, cap. 59, sec. 50.

(1) In all trade with the United Kingdom, the Cape of Good Hope, and the Territories and Dependencies thereof, shall be deemed to be within the limits of the East India Company's Charter, and all goods, the produce or manufacture thereof, shall be subject to the same duties on importation into the United Kingdom, as are imposed on the like goods, the produce or manufacture of the British Possessions within such limits, except when any other duty is expressly imposed thereon. 3 & 4 Wm. 4, cap. 56, sec. 2 & 9.

CAPE OF GOOD HOPE (Continued).

His Majesty may by Order in Council give such directions, and make such regulations touching the trade and commerce to and from any British Possession, as to His Majesty shall appear most expedient, and if any goods shall be imported or exported in any manner contrary to any such order, the same shall be forfeited, together with the ship importing or exporting the same. 3 & 4 Wm. 4, cap. 59, sec. 81.

His Majesty to regulate the trade with the Colonies

Order in Council for Regulating the Trade with the Cape of Good Hope, dated 22 Feb. 1832.

TABLE of DUTIES payable upon Goods imported into the Cape of Good Hope.

Goods, Wares, and Merchandize, the growth, produce, or manufacture of the United Kingdom, or of any of His Majesty's Possessions abroad, other than the Possessions of the East India Company, imported into the colony of the Cape of Good Hope for consumption, for every £100 of the value.....	Duties		
	£.	s.	d.
Goods, Wares, and Merchandize, the growth, produce, or manufacture of any foreign State, or of the Possessions of the East India Company, imported into the said colony for consumption, for every £100 of the value	3	0	0
No such duty shall be charged upon any Barrels or Casks imported into the said colony, to be there sold or employed as Wine Barrels, or as Wine Casks, or upon any Hoops, Staves or Headings, imported into the said colony, to be there sold or employed for or in the making of any such Wine Barrels or Casks, but that such goods shall be importable for the purposes aforesaid into the said colony.	10	0	0
	Free.		

And if any of the goods herein mentioned shall be imported into the said colony through the United Kingdom (having been warehoused therein, and exported from the warehouse, or the duties thereon if then paid, having been drawn back,) one tenth part of the duties shall be remitted; or if any of the goods herein mentioned shall be imported through the United Kingdom, not from the warehouse, but after all duties of importation for home use shall have been paid thereon in the United Kingdom, and not drawn back, such goods shall be free of all the before mentioned duties.

Duties abated in certain cases.

FREE PORTS.

Cape Town, Simon's Town, and Port Elizabeth.

FREE WAREHOUSING PORTS.

Cape Town, Simon's Town, and Port Elizabeth. (1)

Any person who shall have duly made entry at either of

(1) Order in Council, 13 April 1836.

CAPE OF GOOD HOPE (Continued).

Goods
may be
transhipped
without
landing.

the said ports of Cape Town and Simon's Town, of any goods to be there lodged in the warehouse, (after complying with the requisites of the law,) may tranship such goods within the limits of such port into any vessel, without the actual landing thereof, subject to such regulations as may be made by the Lords of His Majesty's Treasury.

Prohibitions
and Restriction-
s.

The Table of Prohibitions and Restrictions annexed to the trade with the British Possessions in America, (page 133) is to apply also to the trade with His Majesty's colony at the Cape of Good Hope, and in regard to the article of Tea, it may now be imported into that colony from any place. Orders in Council, 22nd February 1832, and 1st April 1835.

GUERNSEY, JERSEY, ALDERNEY, and SARK.

Importation
of Tea.

TEA may be imported into the Islands of Guernsey, Jersey, Alderney and Sark, from the Cape of Good Hope and places eastward of the same to the Straits of Magellan, and from the United Kingdom. 3 & 4 Wm. 4, cap. 101, sec. 2.

Importation
of Spirits,
&c.

Brandy, Geneva, or other Spirits, and Tobacco, may be imported into and exported from the said islands, from and to the United Kingdom, (1) and from and to foreign parts, in vessels of the burthen of 70 tons at least, or of 60 tons burthen, according to the new mode of admeasurement; but such spirits and tobacco shall be imported in packages of the content and weight required by law, (except spirits imported in bottles and in square-rigged ships (2), and also except such

(1) No goods shall be imported into or exported from the United Kingdom, from or to any of the said islands, except in British ships, nor shall any goods be carried from any one of the said islands to any other part of such island, nor from any one part thereof to any other part of the same, except in British ships. 3 & 4 Wm. 4, cap. 54, sec. 6, 7, and 9.

No vessel or boat belonging in the whole or in part to His Majesty's subjects shall sail from any of the said islands without a clearance, (whether with a cargo or in ballast,) and if with a cargo, the master shall give bond in double the value of the vessel or boat and of the cargo, to land the same at the port for which she clears, and every such vessel or boat not having a clearance, or which having one for a cargo, shall be found light, or any part of the cargo discharged before delivery thereof at the port specified in the clearance (unless through necessity), shall be forfeited. 3 & 4 Wm. 4, cap. 53, sec. 7.

(2) Bottled Spirits may be imported into the United Kingdom from Guernsey and Jersey, in regular traders of 70 tons burthen, or of 60 tons burthen and upwards, according to the new mode of admeasurement, whether square-rigged or not. T. O. 6 Dec. 1833, C. O. 11 March, 1834, and 6 & 7 Wm. 4, cap. 60, sec. 5.

GUERNSEY, JERSEY, ALDERNEY, & SARK (Contd.)

spirits or loose tobacco as shall be for the use of the seamen belonging to any vessel or boat, not exceeding 2 gallons of the former, or 5 pounds weight of the latter,) or the same shall be forfeited, together with every such vessel or boat importing the same. 3 & 4 Wm. 4, cap. 59, sec. 88, 4 & 5 Wm. 4, cap. 89, sec. 22, and 6 & 7 Wm. 4, cap. 60, sec. 5.

Nothing hereinbefore contained shall extend to subject to forfeiture any boat not exceeding the burthen of 10 tons, for having on board any foreign spirits in casks of less content than 40 gallons, or any tobacco, snuff or tea, in packages not exceeding 50lbs. weight each, for the supply of the Island of Sark, such boat having a licence so to do; provided that every such boat having on board at any time any greater quantity of spirits than 10 gallons, and of tobacco or snuff than 50lbs. weight of each of the said articles, unless such greater quantity of such articles shall be in casks or packages of the content or weight hereinbefore required, or having on board at any one time any greater quantity of tea than 50lbs. weight, shall be forfeited. 3 & 4 Wm. 4, cap. 59, sec. 89.

Not to extend to vessels of ten tons, supplying the Island of Sark.

Any Goods of the produce or manufacture of any of the said islands, may be imported into the United Kingdom, without payment of duty, except such as shall fairly counter-vail any duties of Excise, or any coast duty payable on the like goods, the produce of the part of the United Kingdom into which they shall be imported; provided that such exemption from duty shall not extend to any manufactures of the said islands made from materials the produce of any foreign country. (1) 3 & 4 Wm. 4, cap. 52, sec. 40.

Produce of Guernsey, &c.

Before any goods shall be entered in the United Kingdom as being the produce of any of the said islands, (if any benefit attach to such distinction,) the master of the importing ship shall deliver a certificate, duly signed, that such goods are the produce of the island from whence the same were imported, and the master shall make a declaration that such certificate was received by him at the place where the goods were taken on board (2), and that they are the same as are mentioned therein. 3 & 4 Wm. 4, cap. 52, sec. 41.

Certificate of Produce to be delivered.

The Lords Commissioners of His Majesty's Treasury may permit any goods the produce of the British Possessions or Fisheries in North America, which shall have been legally imported into the Island of Guernsey or Jersey direct from

Colonial Produce may be imported from Guernsey, &c.

(1) Under the above clause, the duty on Spirits manufactured in Guernsey, Jersey, Alderney, and Sark, made from materials the produce of those islands, when imported into England, will be 7s. 6d. per gallon, into Scotland 3s. 4d per gallon, and into Ireland 2s. 6d. per gallon. Ed.

(2) Declaration of Proof, see page 33.

GUERNSEY, JERSEY, ALDERNEY, & SARK, (Cont^d.)

such Possessions, to be imported into the United Kingdom for home use direct from those islands, under such regulations as the said Commissioners shall direct (1). 3 & 4 Wm. 4, cap. 52, sec. 42.

Exemptions
from Pilot-
age.

Vessels arriving on the coast of England from the Islands of Guernsey, Jersey, Alderney or Sark, wholly laden with stone the production thereof, shall not be liable to be conducted by pilots. 3 & 4 Wm. 4, cap. 52, sec. 43.

Anchorage
dues.

The anchorage dues and duties payable to His Majesty within the Islands of Guernsey, Jersey, Alderney, and Sark, on foreign vessels and boats arriving at the said islands, are not to be charged on vessels and boats belonging to any country with which treaties or conventions of commerce have been concluded, (except such vessels and boats, being under the burthen of 120 tons, belonging to the subjects of the United Provinces of Rio de la Plata,) and such exemption is to extend in favour of vessels and boats belonging to the subjects of any other foreign country, with whom His Majesty shall hereafter conclude any such treaty as aforesaid. (2) Order in Council, 10 May 1827.

Exports to
America.

Any sort of Craft, Food, Victuals, (except Spirits,) and any sort of Clothing and Implements and Materials, fit and necessary for the British Fisheries in America, may be exported from the Islands of Guernsey and Jersey in British ships, into any port or place in the British Possessions in North America, at or from whence the said fisheries are carried on, although such port or place be not a "Free Port." (6 & 7 Wm. 4, cap. 60, sec. 15.)

Exportation
of Ware-
housed
Goods, &c.

All warehoused goods including Bonded Corn, may be exported to Guernsey and Jersey, in any of the regular traders sailing between the ports of the United Kingdom and those islands, not being of less burthen than 40 tons. T. O. 27 Sep. 1831, and 12 Jan. 1832,

MALTA and GIBRALTAR.

Malta in
Europe.

THE Island of Malta and its dependencies, shall be deemed to be in Europe. 3 & 4 Wm. 4, cap. 52, sec. 120.

East India
produce im-

All goods the produce of places within the limits of the East India Company's Charter, having been imported into

(1) Oil, Fish, &c. the produce of the British Colonies, may be admitted for home consumption into the United Kingdom, through Guernsey or Jersey upon proof that the goods have been imported legally into those Islands, and exported from thence in British vessels. T. O. 10 Feb. 1834.

(2) See List of Countries, page 16.

MALTA AND GIBRALTAR, (Continued).

Malta or Gibraltar from those places in British ships, (1) shall upon subsequent importation into the United Kingdom direct from Malta or Gibraltar, be liable to the same duties as the like goods would respectively be liable to, if imported direct from some place within the limits of the said Charter. 3 & 4 Wm. 4, cap. 56, sec. 10.

ported from
Malta and
Gibraltar.

NEW SOUTH WALES. (2)

ARTICLES the produce of New South Wales, imported into the United Kingdom, are to be admitted to entry on payment of the same duties, as if the produce of and imported from any British Plantation in America, and all articles exported to New South Wales are to be subject to such duties and drawbacks as on exportation to the British Colonies. T. O. 16 Dec. 1803.

Duties on
goods im-
ported and
exported.

VAN DIEMAN'S LAND. (2)

ALL Wood Goods imported into the United Kingdom from Van Dieman's Land, being the produce of that colony, are to be admitted upon the same terms as similar articles imported from New South Wales. T. O. 31 May 1830.

Duties on
Wood
Goods.

NORFOLK ISLAND.

ARTICLES the produce of Norfolk Island imported into the United Kingdom, are to be admitted to entry on payment of duty, as if the produce of and imported from any British Plantation in America, and all articles exported to Norfolk Island are to be subject to such duties and drawbacks as on exportation to the British Colonies. T. O. 16 Dec. 1803.

Duties on
goods im-
ported and
exported.

(1) Except Tea, which can only be imported from the Cape of Good Hope and places eastward of the same to the Straits of Magellan. 3 & 4 Wm. 4, cap. 101, sec. 1.

(2) No goods shall be imported into, nor shall any goods, except the produce of the Fisheries in British ships, be exported from his Majesty's Colonies of New South Wales and Van Dieman's Land by sea, from or to any place other than the United Kingdom, or some other of his Majesty's Possessions abroad, except into or from the respective Ports of Sydney in New South Wales, and of Hobart Town and Launceston in Van Dieman's Land, and the free importation of goods into, and the free exportation of goods from the said ports shall be permitted, and the same ports shall be Free Warehousing Ports. Order in Council, 20 Nov. 1835.

ISLE OF MAN.

TABLE OF DUTIES.

A TABLE of DUTIES of CUSTOMS payable on Goods, Wares, and Merchandize, imported into the Isle of Man.		Duties. £. s. d.
Coals from the United Kingdom.....		Free..
Coffee, the duties of consumption in the United Kingdom not having been paid thereon, the lb.....		0 0 4
Hemp, the cwt.		0 0 1
Hops, from the United Kingdom, the lb.....		0 0 1½
Iron, from foreign parts, for every £100 of the value	10 0 0	
Spirits, viz.—Foreign spirits, the gallon	0 4 6	
— Rum of the British Plantations, not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength, the gallon.....	0 3 0	
Sugar, Muscovado, the cwt.....	0 1 0	
Tea, viz.—Bohea, the lb.....	0 0 6	
— Green, the lb.	0 1 0	
Tobacco, the lb.	0 1 6	
Wine, viz.—French, the tun of 252 gallons.....	16 0 0	
— Any other sort, the tun of 252 gallons.....	12 0 0	
Wood, from foreign parts, viz. :—		
— Deal Boards, for every £100 of the value	10 0 0	
— Timber, for every £100 of the value	10 0 0	
Goods, Wares, and Merchandize, imported from the United Kingdom, and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty, for every £100 of the value	5 0 0	
Goods, Wares, and Merchandize, imported from the United Kingdom, and not hereinbefore charged with duty, for every £100 of the value	2 10 0	
Goods, Wares, or Merchandize, imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, for every £100 of the value.....	15 0 0	
Except the following goods, which are to be imported into the Isle of Man, duty free, viz. :—		

EXEMPTIONS.

Flax, Flax Seed, Raw or Brown Linen Yarn, Wood Ashes, Certain Weed Ashes, Flesh of all sorts; any of which Goods, Goods from Wares, or Merchandize, may be imported into the said Isle any place.
from any place in any ship or vessel. (1)
Any sort of White or Brown Linen Cloth, Hemp, Hemp Seed, Horses, Black Cattle, Sheep, all Utensils and

(1) Corn, Grain, Meal or Flour, shall not be imported into the Isle of Man, except upon payment of the same duties, as are made payable upon the like Goods, when imported into the United Kingdom. 5 & 6 Wm. 4, ap. 15, sec. 1.

EXEMPTIONS (Continued),

Instruments fit and necessary to be employed in manufactures, in fisheries or in agriculture, Bricks, Tiles, all sorts of young Trees, Sea Shells, Lime, Soapers' Waste, Packthread, Small Cordage for Nets, Salt, Boards, Timber, Wood Hoops, being the growth, production or manufacture of the United Kingdom, and imported from thence in British ships. British Goods in British ships from United Kingdom.

Iron in rods or bars, Cotton, Indigo, Naval Stores, and any sort of wood commonly called Lumber, (viz.—Deals of all sorts, Timber, Balks of all sizes, Barrel Boards, Clap Boards, Pipe Boards or Pipe Hold, White Boards for shoemakers, Broom and Cant Spars, Bow Staves, Capravan, Clap Holt, Ebony Wood, Headings for Pipes, Hogsheads and Barrels, Hoops for Coopers, Oars, Pipe and Hogshead Staves, Trunnels, Speckled Wood, Sweet Wood, Small Spars, Oak Plank and Wainscot,) being of the growth, production, or manufacture of any British Colony or Plantation in America or the West Indies, and imported from the United Kingdom in British ships. British Colonial goods in British ships from United Kingdom.

Sec. 3.—No Goods shall be entered in the Isle of Man as being of the growth, produce, or manufacture of the United Kingdom, or as being imported from thence, except such as shall appear upon the cocket of the vessel importing the same, to have been duly cleared. British goods to appear on cocket.

Sec. 4.—The Goods enumerated in the following Schedule, shall not be imported into the Isle of Man, nor exported from any place to be carried thence, without a licence, nor in any greater quantities in the whole, in any one year, than is specified therein, and such Goods shall not be so exported, nor so imported, except from the respective places set forth in the said Schedule, and according to the rules subjoined. License Goods.

SCHEDULE OF LICENSE GOODS.

Wine.....	110 Tuns.
Spirits, (1) viz. :—Foreign Brandy.....	10,000 Gallons.
Foreign Geneva.....	10,000 Gallons.
From the United Kingdom, or from any place from which the same might be imported into the United Kingdom for consumption therein.	

(1) No other spirits shall be imported into the Isle of Man, except perfumed or medicinal spirits in reasonable quantities, and with the permission of the Commissioners of Customs first obtained. 9 Geo. 4, cap. 76, sec. 27.

Spirits from the Isle of Man may not be imported into the United Kingdom to be used therein, on forfeiture thereof. 3 & 4 Wm. 4, cap 52, sec. 58.

SCHEDULE OF LICENSE GOODS, (Continued.)

Spirits, viz.—Rum, (British Plantation)	60,000 Gallons
From GREAT BRITAIN.	
Bohea Tea.....	70,000 lbs.
Green Tea	5,000 lbs.
Coffee (1) (unless the duties of consumption in the United Kingdom shall have been then paid thereon) ...	8,000 lbs.
Tobacco.....	60,000 lbs.
Muscovado Sugar, (British Plantation) ...	10,000 cwt.
Playing Cards.....	4,000 packs.
From England.	
Refined Sugar.....	800 cwt.
From Liverpool.	

And any additional quantity of such goods as the Lords Commissioners of His Majesty's Treasury shall, under any special circumstances of necessity, direct.

Subject to the following Rules, viz. :

Tonnage of ship.	All such goods to be imported into the Port of Douglas and by British subjects, and in British ships of the burthen of 50 tons or upwards.
Tobacco.	Such Tobacco to be shipped only in ports in England, where it is allowed to be imported and warehoused without payment of duty.
Wine.	Such Wine to be so imported only in packages containing not less than a hogshead each, or in cases containing not less than three dozen reputed quart bottles, or six dozen reputed pint bottles each.
Spirits.	Such Brandy and Geneva to be imported only in casks containing 100 gallons each at least, and not to be of greater or higher degree of strength than that of one to nine over hydrometer proof.
Warehouse Goods.	Such goods when exported from Great Britain may be exported from the bonded warehouses, but if the duties of importation have been paid thereon, a full drawback thereof shall be allowed.
Sugar Bounty.	Upon the exportation from Liverpool of such refined sugar, the same bounty shall be allowed as would be allowable on exportation to foreign parts.
Certificate of landing.	No drawback or bounty to be allowed, nor export bond cancelled, until a certificate of the due landing of the goods

(1) A drawback of 4d. per lb. to be allowed on roasted coffee of the British Plantations, exported to the Isle of Man. T. O. 25 May 1827.

SCHEDULE OF LICENSE GOODS (Continued.)

at the port of Douglas, be produced from the collector and comptroller of the Customs at that port.

If any goods be laden at a foreign port, the species and quantity of such goods, with the marks, numbers and denominations of the packages, shall be endorsed on the license, and signed by the British Consul at the port of lading, or if there be no British Consul then by two British merchants.

Upon importation into the port of Douglas of any such goods, the license for the same shall be delivered up to the collector and comptroller at that port.

Sec. 8.—Previous to the delivery of any license to import such goods, the collector and comptroller at the port of Douglas shall take bond with sufficient security, for the importation of the articles (for which such license is granted) on or before the 5th July succeeding the delivery of the license, with such conditions, and for the forfeiture of such sums, not exceeding the whole amount of duties payable in Great Britain, on articles similar to those specified in the licence.

Sec. 9.—If any person shall counterfeit or falsify any license or other document, or shall knowingly or wilfully make use of any such license or other document so counterfeited or falsified, such person shall for every such offence, forfeit the sum of £500.

Sec. 10.—No goods shall be re-exported from the Isle of Man which have been imported therein with license, nor shall any such goods be carried coastwise from one part of the said Isle to another, except in vessels of 50 tons burthen at least, and in the same packages in which they were imported; nor shall any Wine be removed from one part of the said Isle to another part thereof by land, except in such packages, or in bottles.

Sec. 11.—No goods shall be exported from the Isle of Man to any part of the United Kingdom, which are of the growth produce or manufacture of any foreign country.

Sec. 12.—If any goods shall be imported into or exported from the Isle of Man, or carried coastwise, or removed by land from one part of the said Isle to another part of the same, contrary to any of the provisions of this Act, the same shall be forfeited, together with all vessels or boats, and all cattle and carriages used or employed therein, and every person offending shall forfeit for every such offence, the sum of £100, or the full amount of duties payable on such goods in the United Kingdom, at the election of the Commissioners of Customs.

Prohibitions, Sec. 13.—The several sorts of goods enumerated in the Schedule following, shall not be imported into the Isle of Man.

SCHEDULE OF PROHIBITIONS.

Goods, the produce or manufacture of places within the limits of the United East India Company's Charter, except from the United Kingdom.

Cotton Yarn, Cotton Cloth, Linen Cloth, Glass Manufactures, Woollen Manufactures, unless *bona fide* laden in and imported directly from the United Kingdom.

Spirits of greater strength than 1 to 9 over hydrometer proof, except Spirits the produce of the British Possessions in America, or of the Cape of Good Hope.

British distilled Spirits (1).

All goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same.

Spirits, &c.
for the use
of seamen.

Sec. 14.—If any decked vessel or open boat bound from the Isle of Man to any part of Great Britain or Ireland, shall have on board for the use of the seamen any greater quantity of Spirits, Tobacco or Tea, than the following quantities, viz.:

IF A DECKED VESSEL.

Of Spirits $\frac{1}{2}$ gal. for each of the	} Seamen.
„ Tobacco, 1 lb. for each of the	
„ Tea, 2 lbs. for all the . . .	

IF AN OPEN BOAT.

Of Spirits 1 qt. for each of the	} Seamen.
„ Tobacco, $\frac{1}{2}$ lb. for each of the	
„ Tea, 1 lb. for all the . . .	

All such goods shall be forfeited, as well as every such vessel or boat.

Certificate
of produc-
tion in the
Isle of Man.

Sec. 15.—Before any goods shall be shipped in the Isle of Man for exportation to the United Kingdom (2), as being the produce or manufacture of that Island, proof shall be made by the written declaration of some competent person

(1) No wine or spirits shall be made, extracted or distilled in the Isle of Man, on forfeiture thereof, and a penalty of 200l. on every person so offending. 7 Geo. 4, cap. 48. sec 40.

(2) No goods shall be imported into, nor exported from the United Kingdom, from or to the Isle of Man except in British ships, nor shall any goods be carried from any one part of such island to any other part thereof, nor to any of the Islands of Guernsey, Jersey, Alderney or Sark, except in British ships, on forfeiture thereof, and of 100l. by the Master of the vessel. 3 & 4 Wm. 4, cap. 54. sec. 6, 7, 9, and 22.

Vessels arriving on the Coast of England from the Isle of Man wholly laden with stone, the production thereof, shall not be liable to be conducted by Pilots. 3 & 4 Wm. 4, cap. 52, sec. 43.

to the satisfaction of the Collector or Comptroller at the port of shipment, that such goods are the produce or manufacture of the said Island (1), and thereupon a certificate to that effect shall be granted.

(1) Such goods may be entered in the United Kingdom, without payment of any duty, except such as may fairly countervail any duties of Excise, or any Coast duty payable on the like goods, the produce of the part of the United Kingdom into which they shall be imported, upon production of such certificate, and by declaration of the Master, (see page 33,) that the same was received by him at the place where the goods were taken on board, and that they are the same as are mentioned therein, but such exemption from duty is not to extend to any Manufactures of the said Island, made from materials the produce of any foreign country, except Manufactures of Linen and Cotton. 3 & 4 Wm. 4. cap. 52, sec. 40 and 41.

PLACES TO BE CONSIDERED BRITISH POSSESSIONS.

Acra.....	Sierra Leone.
Annamaboe.....	} Dependencies of ditto.
Cape Coast Castle.....	
St. George on the River Cestos,	
C. M. 17 Feb. 1831.	

EAST INDIA COMPANY'S TERRITORIES.

A Tract of Province Wellesley on the Coast opposite to Penang.—Aracan.—Yeh Tavoy.—Mergui.—Tenasserim, with the Islands and Dependencies thereof.—Also a newly acquired Territory, the principal ports of which are, Moulmein, Aracan, Sandowey, Ramree, Martaban, Tavoy, Mergui, and Amherst on the Burmese Coast, and Malacca and Nanning on the Malay Peninsular. Min. C. C. 6 Aug. 1835.

PLACES NOT BRITISH POSSESSIONS.

Fernando Po, Aleppi, and Quilon. C. M. 17 Feb. 1831 ; and C. O. 10 May and 20 Sep. 1833.

APPENDIX.

AGATES.

Where found. **AGATES** are silicious minerals found in Scotland, Saxony, Italy, and various other parts of Europe. They also abound in Siberia, the East Indies and China.

ALKALI.

How obtained and from whence imported. **SODA** or Mineral Alkali, is a salt obtained from several sources, but principally by incineration of various marine plants. Kelp is a mineral alkali produced from fuci and other marine plants, it is sometimes brought from Spain, but much is produced in the Orkney and Scilly Islands, as well as in Scotland, where it is considered a very valuable article of commerce.—**Natron** is also a mineral alkali, and is found native in great abundance on the shores of the Natron Lakes in Egypt.

ALKANET ROOT.

Production, &c. **ALKANET** Root is a colouring root produced in the south of Europe, and in the Levant, from whence it is imported.

ALMONDS.

Production and Importation. **BITTER ALMONDS** are principally produced in Barbary, an inferior sort of sweet almond is also brought from thence; the other sorts are produced abundantly in Spain, and other southern parts of Europe.

ALOES.

Production and Importation. **THE Hepatic** or Barbadoes Aloe, is produced in Barbadoes. **The Aloe Socotorina** is brought from Socotora or Zocotora, an Island in the Straits of Babelmandel, and also from the Levant.

ALUM.

Production. **ALUM** is a neutral salt composed chiefly of sulphuric acid, alumine, and potash. Much is produced in England, in Italy, and at Commotau in Bohemia.—**Roch Alum** is so called from alum-works formerly established at Rocha in Syria. It is prepared in the territory of Civita Vecchia.

AMBER.

AMBER is an inflammable mineral, and is found in the southern part of the Baltic, on the coast of Sicily, and in other parts of Europe; there are mines of Amber in Prussia; it is also occasionally brought from the East Indies. Nature and Production.

AMBERGRIS.

AMBERGRIS is a marine bitumen found floating on the sea or thrown on the shore in various parts of the Baltic. It is brought here principally from the East Indies and from some parts of America. It is said to be sometimes found on our own coast, and frequently in the Spermaceti Whale. Nature and Importation.

ANCHOVIES.

ANCHOVIES are to be weighed on the landing, in not less than ten packages at a time, and an adequate tare is to be allowed for the packages; and for salt and pickle one-third part. C. O. 24 Jan. 1792. Tare on packages.

ANGELICA.

THIS Plant is a native of Lapland, but cultivated in Spain and in many other parts of Europe. The roots when candied make a sweetmeat. Cultivation and use.

ANNOTTO.

ANNOTTO is a hard dry paste, brought from the West Indies and South America. It is produced from a tree called "Bixa Orellana," which is also found in Java and Sumatra. Production and Importation.

ANTIMONY.

ANTIMONY is a brittle metal found in Sweden and Dauphiné, there are also mines of it in Germany and Hungary, and some in England. Production.

APPRENTICES.

THE master of every merchant ship of the burthen of 80 tons or upwards, shall have on board his ship at the time of clearing outwards, one apprentice or more, in the following proportion, according to the number of tons of her admeasurement, viz. Proportion according to tonnage of vessel.

Tons.		Tons.		Apprentices.	
Ships of	{ 80	and under	{ 200	One	} at least
	{ 200		{ 400	Two	
	{ 400		{ 500	Three	
	{ 500		{ 700	Four	
	{ 700			Five	
and upwards					

all of whom, at the period of their being bound respectively

APPRENTICES (Continued).

- Not subject to certain Contributions.** shall have been under the age of 17 Years, and indented for a term of at least 4 Years, and such Apprentices shall not be liable to the payment of any Contribution in support of any Hospital or Institution. 5 & 6 Wm. 4, cap. 19, sec. 31 & 32.
- Registration** All Apprentices whether Parish or otherwise, shall be registered either by the Registrar in London, or by the Collector or Comptroller of the Customs at the Port where
- Indentures exempt from Stamp duty.** such indenture may be executed, and all indentures of Apprentices to the Sea Service, and all counterparts and assignments thereof, shall be wholly exempt from Stamp duty. Sec. 33, 34, and 35.

ARANGOES.

- Importation.** ARANGOES are a kind of bead, formed from the rough Cornelian, and brought from the East Indies.

ARGOL.

- Production and Importation.** ARGOL is a hard brittle mass, deposited on the sides of wine casks, during and after fermentation of the grape juice. When unpurified it is called Tartar, it is brought from the south of France, from several parts of Italy, and from Germany.

ARISTOLOCHIA.

- Production.** ARISTOLOCHIA, Birthwort, is a plant produced in the southern parts of Europe, a species of it is also found in South America.

ARMS, AMMUNITION, & UTENSILS OF WAR.

- Restrictions on Importation** ARMS, Ammunition and Utensils of War, are absolutely prohibited to be imported into the United Kingdom by way of merchandize, except by license from His Majesty for furnishing His Majesty's public stores only, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58, and 59.
- Outwards.** Arms and Ammunition may be prohibited to be exported, by Proclamation or by Order in Council, on forfeiture thereof (1.) 3 & 4 Wm. 4, cap. 52, sec. 104.

ARROW ROOT.

- Production and Importation** ARROW ROOT is produced from a plant called Maranta; It is generally brought here from the West Indies, and is occasionally imported from the East Indies.

(1) Passengers embarking for the Continent, may take with them such fire-arms as may be necessary for self protection or amusement, notwithstanding the law prohibiting the exportation of arms, &c. Council Office 28 Aug. 1815.

ARSENIC.

ARSENIC is prepared chiefly from the mineral called Arsenical Pyrites, which consists of Arsenic, Iron, and Sulphur; it is found abundantly in Cornwall and Devonshire, and in many parts of Europe, and also in Asia and America.

Preparation
and
Production.

ASHES; POT AND PEARL. (1)

POT-ASHES are an alkaline salt, obtained from the ashes of vegetable substances which have grown in soils not impregnated with common salt; it is made in great quantities in Germany, Poland, and Russia, but brought here principally from North America.—**Pearl Ashes** differ from Pot Ashes only by their greater purity

Production
and
Importation

ASPHALTUM.

ASPHALTUM is the Bitumen Judaicum or Jew's Pitch, it is principally found in what is called the Dead Sea: some is said to be produced in China and America. A bitumen much like this is occasionally found in France, in Neufchatel, and some other parts of Europe.

Production.

BALSAM.

BALSAM CAPIVI is a resinous juice obtained by incision from a large tree, which grows in Brazil.—**Balm of Gilead** is obtained by incision from an evergreen tree or shrub, which grows spontaneously, particularly near Mecca, on the Asiatic side of the Red Sea.—**Balsam of Peru**, (the common sort) is extracted by boiling the tops and barks of the tree in water.—**The White Balsam** is said to be obtained from the same tree with the other sort, and to exude from incisions made in the trunk.—**Balsam of Tolu** is a resinous juice procured from incisions made in the trunk of a tree which grows in the neighbourhood of Tolu, a town in the government of Carthagenia in Spanish America.

How pro-
cured, and
from whence
imported.

BARILLA.

BARILLA is a term given to the impure Mineral Alkali or imperfect carbonate of soda; it is imported from Spain, and occasionally from Sicily, and is said to be produced also in some of the Canary Islands.

Nature and
Importation

Barilla the produce of Europe, shall not be imported into the United Kingdom (unless to be warehoused for exportation only,) except in British ships, or in ships of the

Restrictions
Importation

(1) The re-weighing of Ashes upon removal Coastwise from one Warehousing Port to another, may be dispensed with.—See page 38.

BARILLA (Continued.)

country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21, and 22.

Barilla used in bleaching linen For any Barilla used in the process of bleaching of linen, a repayment of the duties which have been paid on the importation thereof, shall be made to the person so using the same, under the regulations in force heretofore (1). 4 & 5 Wm. 4, cap. 89, sec. 14, and C. O. 26 Sep. 1834.

BARK.

How and where produced, and from whence imported **ANGUSTURA BARK** is brought from the West Indies and South America, and sometimes from the East Indies.—**Clove Bark** is brought from the West Indies, a bark of the same kind is brought from the East Indies.—**Cascarilla Bark** is the bark of a tree growing in several of the Bahama Islands.—**Guaiacum Bark** is the bark of the Guaiacum or Lignum Vitæ tree, a native of Jamaica, and other warm parts of America.—**Peruvian or Jesuits Bark** is the external bark of a tree growing in Peru.—**Sassafras Bark** is the bark of a large American tree of the bay kind.—**Simarouba Bark** is the bark of the Quassia Simarouba, a tree growing in different parts of America.—**Winters Bark** is produced from one of the largest forest trees in Terra del Fuego.—**Black Oak or Quercitron Bark** is the bark of a species of oak growing in North America.

Restrictions on Importation **Oak Bark**, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21, and 22.

BARWOOD.

portation Use **BARWOOD** is a Red Wood imported from Africa, and much used by Dyers.

(1) The person claiming such repayment shall within three calendar months after the 5th January in each year, produce to the Commissioners of Customs, an account of the total quantity of Barilla so used by him in the preceding year, shewing when, where, and by whom the duties on the same had been paid, and where the same had been used, and shall also prove to the satisfaction of the said Commissioners, that the Barilla mentioned in such account, had within such year been actually used by him in the process of bleaching of linen, and thereupon a debenture shall issue. 7 Geo. IV. cap. 48, sec. 40.

The reweighing of Barilla upon removal Coastwise from one Warehousing port to another, may be dispensed with.—See page 38.

BEEF AND PORK.

BEEF and **Pork** fresh, or corned, or slightly salted, shall not be imported into the United Kingdom, except to be warehoused for exportation only, on forfeiture thereof (1). 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

Upon the entry outwards of any salted beef or pork to be exported from the warehouse, security by bond shall be given in treble the value thereof, by the exporter and two sufficient sureties, of whom the master of the exporting ship shall be one, that such beef or pork shall be duly shipped and exported, and that no part thereof shall be consumed on board the ship, that the same shall be landed at the place for which it is entered outwards, and that a certificate of the landing thereof shall be produced within a reasonable time or otherwise satisfactorily accounted for (2), and the master shall make a declaration that such beef or pork is intended as merchandize, and not as stores for the ship (3); and if such ship shall not have on board at the time of clearance outwards, a reasonable supply of beef or pork borne upon the victualling bill, according to the intended voyage, the master shall forfeit the sum of 100*l*. 3 & 4 Wm. 4, cap. 37, sec. 43.

OUTWARDS:

Bond to be given for due exportation from warehouse.

BEER.

MUM, a kind of malt liquor brewed with wheat, drank in Germany, and chiefly brought from Brunswick.—**Spruce Beer** is a fermented liquor prepared from the spruce fir, principally imported from Dantzic.

(1) Beef and Pork, the produce of and imported from the Isle of Man, may be admitted to entry in Great Britain. T. O. 1 Dec. 1826.

(2) PERIOD ALLOWED FOR THE PRODUCTION OF CERTIFICATES.

To any part of Europe not within the Straits of Gibraltar	}	6 Months.

'To Gibraltar and all places within the Straits . 12 Months.

To any part of Africa, not within the Straits, and
this side of the Cape of Good Hope, and to any
part of America. } 18 Months.

To Saint Helena, or any part at or beyond the Cape of Good Hope	30 Months.
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(3) FORM OF MASTER'S DECLARATION.

I, A. B. Master of the _____ bound to _____ do hereby declare, that the salted beef or pork [as the case may be] within-mentioned, is to be laden on board my vessel as merchandize, and that the same is not intended to be consumed as stores for the use of the said vessel.

Signed and declared
this day of
in the presence of

A. B.

BENJAMIN OR BENZOIN.

How obtained. **BENJAMIN** or **Benzoin** is a gum resin obtained by incision from a tree growing in Siam, Sumatra, Java, and some other parts of the East Indies.

BERRIES.

Growth and Importation. **BAY Berries** are the berries of the laurel tree, growing in France and the southern parts of Europe.—**Juniper Berries** are brought from France, Trieste, Germany, and different parts of Europe.

BOOKS.

INWARDS : **Books** first composed or written, or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except Books not reprinted in the United Kingdom within twenty years, or being parts or collections the greater parts of which had been composed or written abroad, shall not be imported into the United Kingdom, except to be warehoused for exportation only (1); Books first composed or written or printed, and published in the United Kingdom, and reprinted in any other country or place, are absolutely prohibited to be imported, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

Restrictions on Importation.

Books re-imported for private use. In order to prevent the duty being charged more than once on foreign books brought over by passengers from abroad, the proprietor shall make a declaration on each importation, subsequent to the original one, that the duties were paid upon the same, on their original importation (2), or that he purchased them in this country (3), and that

(1) Passengers may import for their private use, as part of their baggage, a single copy of each English work reprinted abroad. T. O. 29 June 1830.

(2) FORM OF DECLARATION FOR FOREIGN BOOKS.

I, A. B. do hereby declare that the Foreign Books within-mentioned are the identical books which were taken by me from this country, that they were purchased in a fair way of trade, and the duties paid upon the same on their original importation, and that they are now brought back for my private use, and not for sale.

Signed and declared
this day of
in the presence of

A. B.

(1) FORM OF DECLARATION FOR ENGLISH BOOKS.

I, A. B. do hereby declare that the English Books herein referred to, were taken by me from this country on a former occasion, and that no drawback was received thereon, and that they were and still are my property.

Signed and declared
this day of
in the presence of

A. B.

BOOKS (Continued.)

they are the identical books, which he exported, and are now brought back for his private use, and not for sale. C. O. 8 Oct. 1818.

BORAX OR TINCAI.

BORAX, which in its unrefined state is commonly called Tincal, is a saline substance procured from a lake in Thibet, and brought here from the East Indies. Much is refined here. How procured and from whence imported.

BOTTLES.

THE weight of glass bottles exported for the drawback, is to be ascertained by the average weight of six or ten dozen bottles not picked out, but taken by dozens as they arise from different parts of the whole shipment, unless such average should be less than the weight per dozen for which such drawback is claimed, or unless any single dozen so taken to ascertain the average, should be found deficient by a whole pound, specified in the notice given by the trader of the weight per dozen for which he claims drawback (1). T. O. 13 Jan. 1827. OUTWARDS:

Mode of ascertaining weight for drawback.

BOX WOOD.

THE Box tree is an evergreen, the wood is yellowish and heavy. The best sort is brought from Turkey. Importation

BRAZIL WOOD.

BRAZIL Wood is an American wood of a red colour and very heavy.—Brazilletto is an inferior sort of Brazil Wood. Production.

BRIMSTONE.

MUCH Brimstone is imported from Sicily, and it is also produced in large quantities in this country, particularly at the Parys Mine in the Isle of Anglesea. Importation

Brimstone the produce of Europe shall not be imported into the United Kingdom, (unless for the purpose of exportation only,) except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of 100*l*. by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22. Restrictions on Importation

(1) The practical average weight of Bottles is as follows, viz. Champagne and Porter, 21 lbs. per dozen; Wine 18 lbs. per dozen; and Claret 15 lbs. per dozen.—ED.

BRIMSTONE (Continued.)

To pay high
duty in cer-
tain cases.

Where Brimstone can be proved to have gone through some process of manufacture or refining, and to be similar in quality to that imported in rolls, although not cast into that shape, it is to be charged with the duty of 6s. the cwt. and where any doubt exists as to the quality, samples must be sent to the Board (1). C. O. 9 Sep. 1834.

BRISTLES (2).

INWARDS: THE definition by which dressed bristles may be known is as follows, viz.:

Bristles
dressed.

Bristles sorted in colours, as white, black, or grey, (the latter being composed of the two former), and cleansed from the wool. C. O. 28 Jan. 1826.

Bristles
entered at
low duty.

When bristles are entered to pay the low rate of duty at out-ports, samples thereof must be sent to the Board, in order that directions may be given as to the rate of duty payable thereon. C. O. 21 Aug. 1827.

BULLION AND COIN.

INWARDS:

BULLION may be imported into the United Kingdom in ships of any country, and may be landed without report, entry, or warrant. (3) 3 & 4 Wm. 4, cap. 52, sec. 2, and 3 & 4 Wm. 4, cap. 54, sec. 4.

Importation

Coin, viz. :—Silver of the realm, or any money purporting to be such, not being of the established standard in weight or fineness, shall not be imported into the United Kingdom, except to be warehoused for exportation only; counterfeit coin or tokens are absolutely prohibited to be imported, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

(1) The low duty of 6d. per cwt. is to be taken on certain parcels of Brimstone now in the warehouse, imported from Trieste, and also, upon such other importations as may be made on the faith of the practice which existed prior to the above order of the 9th Sept. 1834. T. O. 19 Dec. 1834.

(2) The reweighing of Bristles, upon removal coastwise from one Warehousing Port to another, may be dispensed with.—See page 38.

(3) All packages brought to the Out ports, purporting to contain Bullion, and which have not been examined at the time of landing, must be forwarded under Seals of Office to the Bank of England, the collector and comptroller observing to transmit letters to the principal Officers in the King's Warehouse at this port, and in the Bullion Office at the Bank of England, containing the number and description of the packages, in order that an officer may be dispatched to make the necessary examination. Min. C. C. 26 Feb. 1836.

BULL RUSHES.

THE practice to be observed in the admcasurement of Bull-rushes for the duty, is to pass a piece of cord tight round the bundle at 20 inches from the root end of the Rushes, and the bundle is not to exceed 36 inches in circumference. C. M. 18 April 1828.

INWARDS

Directions
for adme-
surement**BUTTER.**

BUTTER deteriorated or damaged, is not to be delivered as grease, until one pint of tar be mixed with every hundred weight, (at the expence of the importer,) and in the same proportion for any greater or lesser quantity contained in each package, and care must be taken that the contents of the package be perforated to the bottom and the tar fully incorporated with the article, so as to render it unsaleable as butter, and fit only for the purposes to which grease is applicable. C. O. 6 Sep. 1821, and Min. C. C. 3 Feb. 1832.

INWARDS:

Butter
damaged**CAMPHOR.**

CAMPHOR is a concrete substance, procured by distillation from the *Laurus Camphora*, a tree which grows abundantly in Japan and several parts of India. A tree grows in the northern parts of Sumatra and in Borneo, which yields a crystalline camphor that is exceedingly precious and rare.

How and
where pro-
cured.**CAMWOOD.**

CAMWOOD is the produce both of Africa and the Brazils; it is a fine red wood.

Production:

CANELLA ALBA.

CANELLA Alba is the inner bark of a large bay-leaved tree, growing in the lowlands of Jamaica, and other American Islands.

Where and
how produ-
ced.**CANTHARIDES.**

THESE insects are collected in Spain, Italy, Sicily, and the southern parts of France, from herbs and bushes.

Production.

No abatement of the duties shall be allowed, on account of any damage received by Cantharides during the voyage. 4 & 5 Wm. 4, cap. 89, sec. 5.

No abate-
ment for da-
mage.**CAOUTCHOUC.**

CAOUTCHOUC is a curious vegetable substance, frequently called Elastic Gum. It was originally brought from the Brazils, and obtained from a tree growing there called *Hhevé*, from the bark of which, being wounded, flows a

Where and
how ob-
tained.

CAOUTCHOUC, (Continued.)

milky juice, which when exposed to the air, is converted into Caoutchouc. The same tree has been discovered in Cayenne and in Honduras, and there are two trees natives of South America, from which the substance is also obtained. A substance possessing the same properties has been procured from Prince of Wales' Island in the East Indies, from the juice of a plant called *Ureola Elastica*, a native of that island and of the coast of Sumatra. There are two other trees in the East Indies that yield Caoutchouc.

CARDAMOMS.

Production. CARDAMOMS, are the seeds of a plant which grows on the coast of Malabar; of this article two sorts are brought from the East Indies, and there is also a species of Cardamom which is produced in Africa.

CARDS AND DICE.

INWARDS: FOREIGN Cards are prohibited to be imported into the United Kingdom, either for home use or to be warehoused, unless the name and place of residence of the maker be printed or marked in distinct and legible characters on one card of every pack of such cards, and on every wrapper thereof, or if any one or more of such cards or any wrapper, Jew label, or other paper inclosing, annexed to, or deposited with any one or more of such cards, shall be printed or marked with the name of any maker of such cards duly licensed in the United Kingdom, on forfeiture thereof. (1) 9 Geo. 4, cap. 18, sec. 33.

OUTWARDS: No cards shall be shipped for exportation to the Isle of Man, unless in packs, each containing an Ace of Spades duly stamped, on forfeiture thereof. 9 Geo. 4, cap. 18, sec. 32.

Restrictions on Importation Playing Cards shall have a distinguishing mark upon the Ace of Spades, if made for exportation, and no pack shall contain more than fifty-two cards, and to consist of the four usual suits, and to contain one Ace of Spades duly stamped, and every person exporting any pack of cards contrary hereto, shall forfeit 50*l.* if a Licenced Maker, and 10*l.* if not a Licenced Maker, in addition to the Cards (2) 9 Geo. 4, cap. 18.

(1) Foreign Cards seized under the above Act, instead of being destroyed, may be returned to the Port of Shipment, on proof being submitted to the Board, that no fraud was intended by the shippers. *Min. C. C.* 11 May 1836.

(2) The Certificate of the exportation of Playing Cards is to be for-

CARDS AND DICE, (Continued.)

PLAYING Cards or Dice not stamped for use in the United Kingdom, and not having paid the duties, may be exported by giving three days' notice in writing at the head office of Stamps in London or Dublin, or at the office of the Distributor of Stamps at Cork, of the quantity intended to be exported, the port of shipment, and the name of the vessel and of the master, in which they are to be exported, and by giving bond in treble the amount of the duties for the due exportation thereof. 9 Geo. 4, cap. 18, sec. 28.

OUTWARDS.

Regulations
for Exporta-
tion.

CARRIAGES.

BRITISH-BUILT Carriages, actually in use by passengers as their travelling carriages, are to pass inwards and outwards without entry, and without payment of duty. T. O. 26 Sep. 1817.

INWARDS
and

OUTWARDS.

CASSIA.

CASSIA Buds are supposed to be used by distillers as a substitute for Cassia Lignea.—Cassia Pistula is a pod containing berries, produced from a tree which grows naturally in Egypt and in both the Indies.—Cassia Lignea is the bark of the Laurus Cassia, it is of the nature of Cinnamon, and is imported from different parts of the East Indies.

(Growth and
Importation)

CASTOR.

CASTOR, the inguinal glands of the Castor or Beaver, an amphibious animal common in several parts of Europe, and in North America. Castor is brought from Russia, from Dantzic and from New England.

Importation

CHEESE.

THE duty payable on Cheese lodged in warehouses of special security, when taken out for home use, shall be charged upon the weight actually delivered (1). 4 & 5 Wm. 4, cap. 89, sec. 20.

For home
use from
warehouse.

warded to the Stamp Office, through the Board of Customs, the shipping officer or searcher first signing his name thereon in full length, with the date of shipment and the number of packages, whose signature is to be attested by the surveyor of the department. C. O. 25 Aug. 1826.

(1) An allowance for deficiencies arising on Cheese, warehoused at the Legal Quays, is to be made until further orders, upon entry for home consumption, but the duty must be first paid on the landing quantity, so that the allowance may be made through the medium of the warehousekeeper. C. M. 12 Sep. 1834.

CHINA AND INDIA TRADE.

Limits of
Trade.

ANY of His Majesty's subjects may carry on trade with any countries beyond the Cape of Good Hope to the Straits of Magellan. 3 & 4 Wm. 4, cap. 90, sec. 2.

A list of
poisons on
board ves-
sels to be
delivered.

The person in command of any vessel arriving at any place in the possession of, or under the government of the East India Company, shall make out, sign, and deliver to the principal officer of Customs, or other authorized person, a list specifying the names, capacities, and description of all persons on board such vessel at the time of arrival, or on failure thereof, shall forfeit the sum of 100*l*. Sec. 3.

Superinten-
dents for
the regula-
tion of the
trade.

His Majesty may by any commission or warrant appoint not exceeding three of His Majesty's subjects to be Superintendents of the trade to and from the dominions of the Emperor of China, for the purpose of protecting and promoting the objects of such trade, and for maintaining an amicable intercourse with such dominions, and by any such commission give to the said Superintendents powers and authorities over such trade and commerce, and to make regulations touching the same, and for the government of His Majesty's subjects within such dominions. Sec. 5 & 6.

No reward
to be taken
for dis-
charge of
duty.

No Superintendent or Commissioner appointed under this Act, shall accept for the discharge of his duties, any donation or reward, other than the salary which may be granted to him, or be engaged in any trade for his own benefit, or for the benefit of any other person. Sec. 7.

Duties may
be imposed
on tonnage
and goods.

His Majesty may by an Order in Council, order to be levied and collected on account of any vessel belonging to any of His Majesty's subjects, entering any place where any of the said Superintendents shall be stationed, such duty on tonnage and goods as shall be specified in such order, not exceeding in respect of tonnage the sum of five shillings for every ton, and not exceeding in respect of goods the sum of ten shillings for every 100*l*. of the value of the same. Sec. 8.

CHINA AND INDIA GOODS.

Approved
Ports of
importation.

THE Ports approved for the importation of goods of places within the limits of the East India Company's Charter are, London, Liverpool, Bristol, Hull, Dublin, Cork, Belfast, Leith, Greenock, Port Glasgow, Newcastle, Plymouth, Waterford, and Whitehaven, (except Tea at the two last-named places) (1). Orders in Council, 30 Jan. 1826, 17 Sep. 1834, T. O. 23 Sep. 1834, 17 Aug. 1835, and 21 July 1836.

(1) All East India produce after having been warehoused at any one of

CHINA AND INDIA GOODS (Continued.)

Passengers may import from the Continent with their baggage, small quantities of China and other articles of trifling value, the produce and manufacture of China and the East Indies, on payment of the duties, and a proportionate fine. C. O. 29 Sept. 1827.

China and East India goods from Europe.

The practice of allowing "Piece Goods" and other articles subject to ad-valorem duties, to be separated, assorted, and entered for the duties in small quantities, or by the single shawl, is to be continued, the same as when those articles were under the exclusive management of the East India Company, and small parcels of goods of the above-mentioned description may be removed from one Warehouse to another, approved for the deposit of such articles; provided the same be securely packed, and conveyed in charge of an officer at the expense of the parties. C. M. 12 July 1834.

Piece Goods in warehouse and for duties.

East India Piece Goods may be removed by land carriage from London to Southampton, for the purpose of exportation to Guernsey, Jersey and Havre. T. O. 31 Aug. 1826, and C. M. 20 Sep. 1834.

Removal for exportation

the above ports, may be removed to any other warehousing port for goods generally to be rewarehoused for a period not exceeding two years, under security for payment of duties within that time, subject to the following regulations:

Bond to be given with one sufficient surety for the delivery of the goods to the proper officer at the port of destination, and for payment of the duties within two years.

The officers at the port of removal, when practicable, are to mark the contents upon every package intended to be removed, and in all cases to transmit a particular account of such goods by post, to the officers at the port of destination.

The duties to be charged in all cases, according to the quantity and denomination of the articles as specified in such account, and if the goods be such as are required to be sold by the East India Company, the sale price must also be specified therein, and the duty be charged thereon accordingly; and with respect to other goods subject to ad-valorem duties, the declaration of their value shall be made at the port of importation, and approved of prior to removal.

Upon the arrival of the goods at the port of destination, they shall be entered and the full duties paid thereon, or be rewarehoused for home consumption only, for a period not exceeding two years, and in either case, a certificate of the landing thereof, is to be transmitted to the port of removal, in discharge of the bond. T. O. 8 June 1831, and 31 Oct. 1832.

East India goods of the description allowed to be shipped as stores, may be delivered for exportation as such, under the usual regulations, and such articles may be removed ostensibly for shipment as stores, on the same being cleared from the warehouse within the limited period. C. M. 18 July 1833.

CHINA ROOT.

Production. **CHINA ROOT** is a medicinal root very rarely used, having for some time given place to Sarsaparilla. It is produced in the East and West Indies.

CHURCHES AND CHAPELS.

Drawback on materials used in building, &c. **T**HE duties of Customs and Excise, or any proportion thereof chargeable upon any materials bona fide procured for and used in the building or enlarging of any churches and chapels, may be remitted, drawn back or repaid by the Commissioners of the Customs and Excise respectively, under the authority of the Lords Commissioners of His Majesty's Treasury, subject to such regulations and restrictions as may be directed by their Lordships. 59 Geo. 3, cap. 134, and 3 Geo. 4, cap. 72.

CINNABARIS NATIVA.

Production and Importation. **NATIVE CINNABAR** is a sulphurous ore of Mercury. The best is imported from the East Indies, but it is found in several parts of Europe.

CINNAMON.

Cultivation. **CINNAMON** is the bark of the *Laurus Cinnamomum*, a native of Ceylon. The Cinnamon tree is also cultivated in the West Indies.

CIVET.

Production and Properties. **CIVET** is produced from an animal called the Civet Cat found in Guinea, in the interior of Africa, and in the Brazils. In some respects it is similar to Musk.

CLOCKS and WATCHES.

INWARDS: **CLOCKS** and **WATCHES** of any metal impressed with any mark or stamp, appearing to be or to represent any legal British assay, mark or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case, are absolutely prohibited to be imported into the United Kingdom, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

Clocks and Watches which may be imported for private use, and not marked in the manner required by law, may be

CLOCKS AND WATCHES (Continued).

admitted to entry on payment of the proper duty, upon the party making a declaration of his entire ignorance of the law in question, at the time he purchased the same, and that they are for his own private use (1). T. O. 4 Sep. 1828. Importation for private use

Clocks and Watches, viz:—any outward or inward box, case or dial plate of any metal, without the movement in or with every such box, case or dial plate, made up fit for use, with the Clock or Watchmaker's name engraven thereon, are prohibited to be exported, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 104. OUTWARDS.
Restrictions

CLOVES.

CLOVES are the young fruit of the Clove Tree, which is a native of the Molucca Islands, particularly of Amboyna, where it is principally cultivated. Growth.

COALS.

CARGOES of Coals which shall have been brought coastwise, or any part thereof, may with the concurrence of the officers, be entered outwards to foreign parts, without the same being first landed. 3 & 4 Wm. 4, cap. 52, sec. 73. Coals brought coastwise

Whenever Coals shall be exported in foreign vessels belonging to countries with whom Treaties of Reciprocity have been concluded, (see page 16,) on payment only of the low rate of duty, bond shall be given in the sum of 500*l*. for the due landing thereof in some port of the country to which such vessel shall belong, and to produce a certificate to that effect within a period of six months (2), and such certificate shall be signed by the British Consul or Vice-Consul at the port of landing, or by two British merchants, in those cases only when the Coals are landed where no British Bond to be taken when exported at the low duty in foreign vessels.

(1) FORM OF IMPORTER'S DECLARATION.

I, A. B. do hereby declare that at the time I purchased the within-mentioned Clock or Watch, I was entirely ignorant of the law requiring the maker's name to be on it, and that the same is imported for my own private use, and not by way of merchandize.

Signed and declared

the day of
in the presence of

A. B.

(2) When Masters of vessels belonging to such countries are unable to procure bondsmen, and prefer paying the high duty, the difference is to be returned upon the production of such certificate, but the shipper must declare his intention of claiming the return, in order that it may be ascertained, that the ship is entitled to the indulgence under Treaty of Reciprocity. C. M. 8. Nov. 1627.

COALS (Continued.)

OUTWARDS. Consul or Vice-Consul may be resident, otherwise such certificate is not to be received nor the bond to be discharged. Council Office, 23 June 1827; C. O. 12 July 1827; T. O. 10 March 1829, and C. O. 10 Sep. 1834.

Exportations from British Possessions. Coals the produce of the United Kingdom shall not be re-exported from any of His Majesty's Possessions abroad to any foreign place, except upon payment of the duty to which they would be liable, upon exportation from the United Kingdom to such foreign place; and no such Coals shall be shipped at any such Possession to any British place, until bond be given with one sufficient surety in double the value of the Coals, that the same shall not be landed at any Foreign place. 3 & 4 Wm. 4, cap. 59, sec. 91.

Exportations to Guernsey and Jersey for re-exportation. Coals may be exported to the Islands of Guernsey and Jersey for the purpose of re-exportation from those Islands to Foreign parts, upon the exporter expressing the same in his entries outwards, and paying the duty as in cases of direct exportation from the United Kingdom to such parts, and upon the arrival of such Coals at Guernsey or Jersey, entries must be passed for the same, in virtue of which the importer thereof will be allowed to export any quantity (not exceeding the quantities so imported,) by regular entries, provided such exportation be made within twelve months from the importation thereof into those Islands. T. O. 18 July 1826, and 19 July 1831.

Bond in certain cases not required. Bond is not to be taken either on the exportation of Coals to the British Possessions or to the Isle of Man, or on being shipped coastwise. C. O. 10 Sep. 1834.

COBALT.

Production. COBALT is a brittle metal, of which there are several sorts. It is supposed to have been first discovered in the Mines of Saxony. It is found in Norway, Sweden, Germany and other parts of Europe.

COCOA AND COFFEE.

Production and Importation. THE Coffee Tree is supposed to be a native of Arabia Felix, where it was first cultivated for use, and the best is still brought from thence. The plant is now propagated in many parts of both Indies, particularly our West Indian Colonies, from whence immense quantities are imported.

No allowance for damage. No abatement of duty shall be made on account of any damage received by Cocoa or Coffee during the voyage. 3 & 4 Wm. 4, cap. 52, sec. 32.

COCOA AND COFFEE (Continued.)

Before any Cocoa or Coffee shall be entered as being of the produce of any British Possession in America, or of the Island of Mauritius, or any Coffee, as of the produce of any British Possession within the limits of the East India Company's Charter, the master of the importing ship shall deliver a certificate duly signed, setting forth that proof had been made that such goods are of the produce described therein, and the name of the ship in which they are imported and of the master thereof, and the master shall make a declaration that such certificate was received by him, at the place where the goods were taken on board, and that they are the same as are mentioned therein (1). 3 & 4 Wm. 4, cap. 52, sec. 37, and 5 & 6 Wm. 4, cap. 66, sec. 2.

INWARDS
Certificate
of
Production.

Any quantity of Cocoa or Coffee warehoused, may be abandoned for the duties, and be destroyed, and such quantity shall be deducted from the total quantity of the same importation. 3 & 4 Wm. 4, cap. 57, sec. 33.

Abandon-
ment for
duty.

For all Cocoa and Coffee lodged in warehouses not of special security, an allowance for natural waste upon the exportation thereof, shall be made at the rate of 2 lbs. for every 100 lbs. and so in proportion for any less quantity (2). 3 & 4 Wm. 4, cap. 57, sec. 40.

Allowances
in
Warehouse.

COCULUS INDICUS.

COCULUS INDICUS is the berry of a Tree growing in the Levant, some of these berries are brought from the East Indies. They possess an inebriating quality.

Growth and
Importation

No abatement of duty shall be allowed on account of any damage received during the voyage by Coculus Indicus. 4 & 5 Wm. 4, cap. 89, sec. 5.

No abate-
ment for
damage.

COCHINEAL.

COCHINEAL is an insect, a native of Mexico and the other Spanish Settlements in South America; some is brought here from India, but of an inferior quality.

Production.

Cochineal Garblings may be admitted to entry for home use, in cases where Cochineal itself is inadmissible to entry. T. O. 21 Jan. 1824.

Cochineal
Garblings.

COLOCYNTH.

COLOCYNTH, (the bitter apple) is brought from the Levant; it is also produced in the Empire of Morocco.

Where pro-
duced.

(1) Declaration of Proof. See page 33.

(2) A Drawback of 4d. per lb. is to be allowed on Roasted Coffee of the British Plantations, exported to the Isle of Man. T. O. 25 May 1827.

Roasted Coffee shipped as stores, to be allowed a drawback equal in amount to the import duty chargeable on Coffee the produce of and imported from a British Possession in America. T. O. 16 May 1834.

COLUMBA ROOT.

From whence procured **COLUMBA ROOT** is procured from the East Coast of Africa, and from Columbo a town in Ceylon, from whence it derives its name.

COPPER.

THE UNDERMENTIONED DESCRIPTION OF COPPER IS TO BE ADMITTED DUTY FREE, UNDER THE REGULATIONS SPECIFIED.

- ISLANDS.** Old British Copper Sheathing taken off vessels in a foreign port, provided such vessels come to this country to be re-coppered, and bring the old copper with them. T. O. 24 July 1829.
- Old Copper Sheathing stripped off British vessels in ports in the British Possessions, upon proof to the satisfaction of the Commissioners of Customs, that such sheathing was stripped off in such ports, and also that such sheathing is the property of the owner of the ship from which it was so stripped.
- Old Copper Sheathing stripped off any ship in the United Kingdom, upon the fact being certified by the landing-waiter; the old copper to be delivered only to the copper-smith who may re-copper the vessel from which the copper was stripped, he making proof to that fact.
- Old worn-out British copper and pewter utensils to be in all cases delivered, when brought from British Possessions in British ships, upon the consignee submitting proof by declaration (1), that they had been used on a particular estate, and consigned to him on account of the owner of that estate, and that he, the consignee, verily believes them to have been of British manufacture. Min. C. C. 15 Feb. 1833.

COPPER ORE.

Regulations for smelting at Pond. **COPPER ORE** may be taken out of warehouse to be smelted, by giving notice thereof, and stating therein the quantity of copper computed to be contained in such ore, and by delivering to the officers sufficient samples for ascertaining by proper assays, (at the expence of the proprietor) the quantity of copper, and by giving bond for returning such

(1) FORM OF DECLARATION.

I, A. B. do hereby declare that the old worn-out British Copper Utensils, have been used at the Estate of _____ and are consigned to me on account of the Owners of that Estate, and that I verily believe them to be of British Manufacture.

Signed and declared
this _____ day of _____
in the presence of _____

A. B.

COPPER ORE (Continued.)

quantity into the warehouse, and if the officers shall be satisfied of the fairness of the samples, of the assays made, and of the security given, they shall deliver it to be smelted; and if any copper ore intended to be so smelted, shall be imported into any port where ore or copper cannot be warehoused, it may be entered to be warehoused at the port at which the copper after smelting is to be warehoused; and all copper so produced by smelting shall be deemed to be copper, and shall be warehoused as such (1). 3 & 4 Wm. 4, cap. 57, sec. 36.

Regulations
for smelting.

COPPERAS (2).

COPPERAS is a term synonymous with Vitriol. There are three sorts of Copperas, blue, green and white, and all are manufactured in this country, but of the white a considerable quantity is imported, the foreign being deemed much superior to our own.

Manufacture

CORK.

THE Tree which produces this bark, grows in Spain, Portugal, France and other southern parts of Europe, from whence this article is imported. The Cork Tree is also abundant in some parts of the Empire of Morocco.

Where
produced

Cork the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only), except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of 100*l.* by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

Restrictions
on
Importation

CORN.

CORN or Grain the produce of Europe shall not be imported into the United Kingdom, (unless to be warehoused for exportation only), except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of

INWARDS :

Restrictions
on
Importation

(1) Copper Ore, requiring the process of smelting, may be entered without reference to its having undergone the process of calcining or roasting, for the purpose of being smelted for exportation, upon the usual regulations being duly complied with. Min. C. C. 9 Sep. 1834.

Copper, the produce of foreign copper ore smelted at Llanelly and Swansea, may be exported from those places in vessels of the burthen of 50 tons. C. M. 19 April 1834.

(2) The reweighing of Copperas, upon removal coastwise from one Warehousing Port to another, may be dispensed with. See Page 38.

CORN (Continued.)

100*l.* by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

Importation
thereof may
be prohib-
ited.

If it shall appear to His Majesty that any foreign State hath subjected British vessels within the dominions thereof, to any higher charges than are levied on national vessels, or that the produce of His Majesty's dominions when imported therefrom in British vessels, are subjected to any higher duties than are levied on the like goods of whatever produce, when imported in national vessels, or that any articles of the produce of His Majesty's dominions when imported therefrom in British or in national vessels, are subjected to any duties which are not charged on the like articles the produce of any other country when imported from such country in national vessels, or that such foreign State hath granted any bounties or drawbacks upon exportation therefrom of any articles the produce of the dominions of any foreign State, which hath not also been granted upon the like articles the produce of His Majesty's dominions, then, in any of the cases aforesaid, His Majesty may prohibit the importation of all or any sort of corn, grain, meal or flour from the dominions of any such foreign State. 9 Geo. 4, cap. 60, sec. 7.

Malt, &c.
prohibited.

Malt shall not be imported into the United Kingdom to be consumed therein, nor any corn ground, into Great Britain for consumption, except wheat meal, wheat flour, and oatmeal, nor shall any corn ground be imported for consumption into Ireland, on forfeiture thereof. 9 Geo. 4, cap. 60, sec. 5.

Certificate
of produce.

Before any corn, meal, or flour shall be entered as being of the produce of any British Possession, the master of the importing ship, shall deliver a certified copy of the declaration of the shipper, together with a certificate of the quantity so declared to be shipped, and the master shall make a declaration, that the several quantities therein set forth, are the same without any admixture or addition (1); and if any person shall make a false declaration, he shall forfeit the sum of 100*l.* and such corn, grain, meal or flour shall also be forfeited. 9 Geo. 4, cap. 60, sec. 4.

Corn, grain, meal, flour and malt, shall not be re-imported for home use, upon the ground that the same had been le-

(1) FORM OF DECLARATION.

I, A. B. do hereby declare, that the several quantities of proposed to be entered under the authority of the annexed declaration, are the same that are mentioned and referred to in such declaration and the within certificate, without any admixture or addition.

Signed and delivered

this day of
in the presence of

A. E.

CORN (Continued.)

gally exported, but shall be deemed to be foreign, whether originally so or not, and to be imported for the first time into the United Kingdom. 3 & 4 Wm. 4, cap. 52, sec. 33. Re-importation.

Cargoes of foreign corn may be landed and deposited in any warehouses which may be certified to be fit and secure, when there may be no room in warehouses approved for the deposit thereof (1). C. O. 4 July 1829. Warehouses.

Vessels arriving with foreign corn in a heated or damaged state, or under any circumstances which may render an immediate unshipment thereof necessary, the collector and comptroller may permit it to be deposited in some proper warehouse, upon being duly entered, and a report thereof made to the Board, and such corn may be dried under the care of the proper officers, provided the Crown be put to no expence on the occasion. C. O. 19 March 1819, and Min. C. C. 6 Aug. 1829. Damaged Corn.

The duties to be paid on corn, grain, meal or flour, shall be regulated at each of the ports of the United Kingdom, and at the Port of Douglas in the Isle of Man, (2) by the aggregate average prices of British corn at the time of the entry for home consumption, as shall appear in the last certificate of average prices which shall have been received by the chief officers of Customs at such ports respectively. 9 Geo. 4, cap. 60, sec. 30, and 5 & 6 Wm. 4, cap. 13, sec. 2. Duties to be governed by average prices.

COTTON MANUFACTURES.

In the passing of any entry inwards for cotton manufactures made up, if any part thereof shall consist of cotton stockings, the importer must specify the number of pairs, and if on the examination, the quantity so specified shall be found to be incorrect, the landing officers are to transmit a correct account thereof to the officer in the Long Room, that the bills of entry may be corrected accordingly. Min. C. C. 18 Jan. 1831. INWARDS:
Entry of Cotton Stockings.

Cotton manufactures may be taken out of warehouse to be cleaned, refreshed, bleached, printed, &c. without payment of duty, by giving bond that such goods shall be returned to the warehouse within the time directed in each case by the Commissioners of Customs. 3 & 4 Wm. 4, cap. 57, sec. 35. May be taken out of warehouse to be cleaned.

(1) Bonded Corn may be exported to Guernsey and Jersey in any of the regular traders sailing between the United Kingdom and those Islands, not being of less burthen than 40 tons. T. O. 27 Sept. 1831.

(2) Corn, Grain, Meal or Flour, shall not be imported into the Isle of Man, except upon payment of the same duties, as are made payable upon the like goods, when imported into the United Kingdom. 5 & 6 Wm. 4, cap. 13, sec. 1.

APPENDIX.

COTTON MANUFACTURES (Continued.)

British printed Calicoes, exported on drawback, and returned to this country for want of sale, may be admitted to entry for home consumption, without repayment of such drawback, on a Bill of Store being first taken out, and without special application being made for the delivery: provided the parties can shew any reasonable grounds for the presumption, that the goods were exported in a fair way of trade, and have been returned for want of sale in a Foreign Market. Min. C. C. 15 Nov. 1834.

CREAM OF TARTAR.

CREAM OF TARTAR is a very valuable salt, procured from the rough Tartar or Argol, imported from the south of France, several parts of Italy, and Germany.

CRYSTAL.

CRYSTAL is a silicious mineral, the finest specimens of which are brought from Dauphiné and the Brazils. It is also found in Scotland, and various parts of England.

CUBERS.

CUBERS, a small dried fruit or berry, much resembling pepper; it is brought from the East Indies.

CURRENTS.

CURRENTS, a well known fruit, principally brought from Zante and Cephalonia.

Restrictions on importation. Currants the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof and of £100 by the master of the vessel. 3 & 4 Wm 4, cap. 54, sec. 2, 21, and 22.

No allowance for damage. No abatement of duty shall be made on account of any damage received by Currants during the voyage. 3 & 4 Wm. 4, cap. 52, sec. 32.

Allowance for tare. The tare to be allowed on Currants is as follows, with liberty to the merchant and the officers, to have an actual taring when either of them shall be dissatisfied. T. O. 30 March 1816.

In casks from	{ Zante	13 lbs.	} per cent.
	{ Leghorn	10 lbs.	
	{ Trieste	10 lbs.	

CURRENTS (Continued.)

The duties payable on Currants deposited in warehouses To pay duty of special security, when taken out for home use, shall be on delivery charged upon the weight actually delivered (1). 4 & 5 weight. Wm. 4, cap. 89, sec. 2C.

DATES.

DATES are the fruit of the great Palm Tree, produced in Where pro- different parts of Africa, in Italy, and the southern parts duced of France.

DIAMONDS.

DIAMONDS the produce of Asia, Africa or America, may INWARDS be imported into the United Kingdom from Europe, and in all cases of importation, may be landed without report, entry or warrant. 3 & 4 Wm. 4, cap. 52, sec. 2, and 3 & 4 Wm. 4, cap. 54, sec. 3.

EBONY.

EBONY is a very heavy wood, and is produced chiefly in Production the Island of Madagascar, and in the Mauritius, as well as some of the Antilles.

ESSENCE.

ESSENCE of Bergamot is obtained either by expression or distillation from the peel of a species of Citron.—Essence of Lemon is obtained from the peel of the fruit. Both are imported from Italy and Sicily.—Essence of Spruce is extracted from the sprigs of young branches of several North American Fir Trees. How and where obtained

ETHER.

ETHER imported into the United Kingdom from the Islands of Guernsey, Jersey, Alderney, Sark or Man, is to be charged with a duty equal to the amount of duty on 2½ gallons of British proof spirits, that being the estimated quantity requisite for the manufacture of one gallon of Ether. Imported from Guernsey, &c. C. O. 8 May 1830.

(1) An allowance for deficiencies arising on Currants warehoused at the Legal Quays, (although not warehouses of special security) is to be made until further orders, upon entry for home consumption; but the duty must be first paid on the landing quantity, and the Currants reweighed by the officer, who is to endorse on the delivery order, each draft, with the total net weight, so that the allowance may be made through the medium of the warehousekeeper. C. M. 12 Sept. 1834.

EUPHORBBIUM.

Production. EUPHORBBIUM is a gum flowing from a plant found in Leghorn, Mauritania, and other parts of Africa, and also in Sumatra, the Coast of Malabar, and various other parts of India.

FIGS.

Production. FIGS are brought from Turkey, from Italy, and from Faro. They are also produced in Barbary.

Restrictions on Importation FIGS the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof and of 100% by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21, and 22.

No allowance for damage. No abatement of duty shall be made on account of any damage received by FIGS during the voyage. 3 & 4 Wm. 4, cap. 52, sec. 32.

To pay duty on delivery weight. The duties payable on FIGS deposited in warehouses of special security, when taken out for home consumption, shall be charged upon the weight actually delivered (1.) 4 & 5 Wm. 4, cap. 89, sec. 20.

FISH.

Where obtained, and from whence imported. ANCHOVIES are a well known Fish, and much used here ; they are principally caught on the shores of Italy.—Botargo is a kind of sausage made of the roes of the Sea Mullet, a large fish common in the Mediterranean.—Caviare is a food much esteemed in Russia, made into small cakes from the roe of the Sturgeon ; a superior kind is also prepared from the Belluga, a fish caught in the Caspian Sea.—Sturgeon is brought from the Baltic, and also from North America.

Restrictions on Importation Fish of foreign taking or curing, or in foreign vessels, except turbot and lobsters, stockfish, live eels, anchovies, sturgeon, botargo and caviare, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) on forfeiture thereof.—Dried or salted fish, (not being stockfish) is absolutely prohibited to be imported, 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

(1) An allowance for deficiencies arising on FIGS, warehoused at the Legal Quays, (although not warehouses of special security,) is to be made until further orders, upon entry for home consumption ; but the duty must be first paid on the landing quantity, and the figs re-weighed by the officer, who is to endorse on the delivery order, each draft, with the total net weight, so that the allowance may be made through the medium of the Warehousekeeper. C. M. 12 Sept. 1834.

FISH (Continued.)

Fresh fish of British taking and imported in British ships, turbot and lobsters fresh, however taken or imported, may be landed in the United Kingdom, without report, entry or warrant, and such fish, as well as cured fish of every kind of British taking and curing imported in British ships, shall be free of all duties; but before such cured fish shall be entered free of duty, the master shall make a declaration, that the same was actually caught and taken in British ships, and cured by the crews of such ships, or by His Majesty's subjects (1). 3 & 4 Wm. 4, cap. 52, sec. 2 and 44.

INWARDS:

Exemptions from duty.

Vessels arriving coastwise in London after the legal hours of business, laden with fish, may proceed to discharge their cargoes forthwith, upon their coast documents being deposited in the tide-surveyor's office, where an officer of that class is in constant attendance. C. M. 3 Aug 1833.

Coastwise.

FOWLING-PIECES.

FOWLING-PIECES of British manufacture, the property of private individuals coming from abroad, may be delivered duty free, upon the parties making a declaration to the satisfaction of the officers, that the articles are of British manufacture, instead of the parties making a special application to the Board in each case (2). C. M. 3 Aug. 1831.

To be delivered duty free, if British.

FUSTIC.

FUSTIC is of two kinds; that called Old Fustic is a large tree growing in most of the West India Islands; the other, or Young Fustic, is the produce of the southern parts of Europe.

Growth and produce.

GALLS.

GALLS are produced from a species of the Oak, growing in most of the countries bordering on the Mediterranean. They are brought from Aleppo, and some of the southern parts of Europe.

Production and Importation.

(1) FORM OF MASTER'S DECLARATION.

I, A. B. do hereby declare that the fish above mentioned were actually caught and taken in British ships, and cured by the crews of such ships or by His Majesty's subjects.

Signed and declared

this day of

A. E.

in the presence of

(2) The regulations contained in the above Minute, have been extended generally to Out Ports, by C. O. 22 July 1835.

GAMBOGE

Where produced. **GAMBOGE** is a resinous Gum, the produce of a tree growing in China, Siam, the Isle of Ceylon, and several other parts of the East Indies.

GENTIAN.

Importation. **GENTIAN** is a root of European produce, brought here from Germany, a species of Gentian is also produced in North America.

GERMAN SILVER.

Duty inward. **METAL** in bars, termed German Silver, is to be charged with the ad-valorem duty of £20 per cent. C. M. 3 Jan. 1832.

GINGER.

Cultivation. **GINGER** is the root of a plant found in several parts of the East Indies, as well as the western parts of Africa, and is much cultivated in the West Indies, particularly in Jamaica and Barbadoes.

GINSENG.

Where produced. **GINSENG** is the root of a plant growing in Tartary; it is also found in some parts of North America, particularly in Canada: it is now seldom imported.

GLASS.

Imported by Passengers. **GLASS**, in the dressing or medicine cases of travellers arriving from abroad, (being in actual use,) may be passed, on the officers being satisfied by declaration or otherwise, according to the rank of the party, that it was taken from this country and is of British manufacture, and that no drawback had been paid thereon. T. O. 5 Dec. 1821.

GLOVES.

Restrictions on Importation. **LEATHER** gloves can only be imported in ships of 70 tons burthen or upwards, and in packages containing 100 dozen pairs of such gloves, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58.

Imported by Passengers. Small quantities of gloves imported by passengers for private use, may be admitted to entry without application to the Board, upon the usual declaration to that effect being made (1). Min. C. C. 7 Aug. 1833.

(1) FORM OF DECLARATION FOR GOODS FOR PRIVATE USE.

I, A. B. do hereby declare that the above-mentioned is imported for my private use, and not by way of merchandize.

Signed and declared

this day of

in the presence of

A. B.

GRAINS.

GUINEA GRAINS and Grains of Paradise are exactly the same, they are the seed of a plant which grows in Africa; in appearance they resemble Cardamoms, but are produced from a different species of the same kind of plant. Production.

No abatement of the duties shall be made on account of any damage received by Guinea Grains during the voyage. No allow-
ance for da-
mage 4 & 5 Wm. 4, cap. 89, sec. 5.

GUMS.

AMMONIAC is brought from the East Indies, and occasionally from Turkey. It is extracted from a plant supposed to grow in Lybia, near the spot where the temple of Jupiter Ammon stood, and from which it takes its name.—**Animi** issues from a large tree growing in Brazil and New Spain. A finer sort is brought from the East Indies.—**Arabic** flows naturally from the Egyptian *Acacia* Tree, and is also brought from the Levant and Mogadore.—**Asa-fetida**, is obtained from the root of a large plant, a native of Persia, and brought here from Turkey, and also from the East Indies.—**Copal**, is obtained from certain large trees in South America; it is occasionally brought from the East Indies.—**Galbanum**, is found in the East Indies, Persia, Turkey, Syria, and in several parts of Africa, particularly in the neighbourhood of the Cape of Good Hope.—**Guaia-cum**, exudes from the trunk of the *Lignum Vitæ* Tree, a native of the West Indies, and some other parts of America.—**Kino**, is brought from Africa, Botany Bay, and the East Indies.—**Lac Dye**, is brought from the East Indies. **Opopanax**, is obtained from the roots of a plant that grows in parts bordering on the Mediterranean and the Levant, and in the East Indies.—**Sandarac** exudes from a large species of the Juniper, growing on the Coast of Africa; it is sometimes called Gum Juniper.—**Senegal**, is brought from the Coast of Africa; it is produced from a tree of the same species as that which affords Gum Arabic.—**Storax**, is perhaps the most fragrant of any produced from vegetable substances. It is found in the East Indies, and in many other parts of Asia, it is also brought from the Levant.—**Tragacanth**, issues from a plant a native of the north of Persia. It comes to us from Turkey and the East Indies. Where and
how produ-
ced and from
whence im-
ported.

GUNPOWDER.

GUNPOWDER is absolutely prohibited to be imported into the United Kingdom, except by licence from His Majesty, for the furnishing His Majesty's stores only; on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58. Restrictions
on
Importation

Gunpowder may be prohibited to be exported by Proclamation or Order in Council, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 104. OUTWARDS

GYPSUM.

Where found **GYPSUM** or Sulphate of Lime. This mineral, of which there are several varieties, is found in great quantities in England, and on the Continents of Europe, Asia, and America. When roasted with a gentle fire, it forms the substance called Plaster of Paris.

HAIR.

Production. **CAMEL's Hair** is produced in Arabia, and **Goat's Hair**, is brought from the Levant, and also from the East Indies.

HAMS.

To pay duty on delivery weight **THE** duty payable on Hams deposited in warehouses of special security, when taken out for home use, shall be charged upon the weight actually delivered (1). 4 & 5 Wm. 4, cap. 89, sec. 20.

HELEBORE.

Where produced. **HELEBORE** is produced in different parts of Europe, and is brought from the Levant; there are two sorts, the black and the white.

HEMP AND FLAX

Production and importation. **HEMP** is to be found in almost every part of the World, but its growth is principally confined within the limits of Europe; some is occasionally brought from Italy. It is raised in the British North American Colonies, particularly in Canada. A species of Hemp called Sunn, and other vegetable substances of the nature of Hemp, are brought from the East Indies.

Importation and growth. Flax is imported in large quantities from Riga, Narva, St. Petersburg, and other northern parts of Europe. Much is grown in the United Kingdom, particularly in Ireland.

Restrictions on Importation. Hemp and Flax, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

(1) An allowance for deficiencies arising on Hams, warehoused at the Legal Quays, (although not warehouses of special security,) is to be made until further orders, upon entry for home consumption; but the duty must be first paid on the landing quantity, and the Hams re-weighed by the officer, who is to endorse on the delivery order, each draft, with the total net weight, so that the allowance may be made through the medium of the warehousekeeper. C. M. 12 Sept. 1834.

HIDES, SKINS, HORNS AND HOOFS.

THE Badger, Bear, Beaver, Cat, Deer, Elk, Fisher, Fox, Marten, Mink, Musquash, Otter, Raccoon, Seal, Wolf and Wolvering Skins are principally brought from America. The Husse, the Leopard, the Tiger and some few others are brought from the East Indies and Africa. Those of the Calf, Goat, Kid, Lamb and Sheep are among the Skins that are brought from Europe.

From
whence
imported.

Hides, Skins, Horns or Hoofs, or any other part of any cattle or beast, His Majesty may by Order in Council prohibit to be imported into the United Kingdom, in order to prevent any contagious distemper; and all such articles, infected, are absolutely prohibited to be imported. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

Restrictions
on
Importation

On all future importations of pieces of beaver skins from the British Colonies in America, such pieces are to be weighed against whole skins, and charged with the duty upon so many skins as are required to balance the weight of the pieces. C. M. 16 Jan. 1824.

Pieces of
Beaver skins
from British
Colonies.

Horns of Cows and Oxen, when attached to the hide, are to be charged with the same duty as when imported separately therefrom. C. O. 21 March 1800.

Horns at-
tached to
the hides.

Hides and Skins paying duty by weight, may be delivered from the warehouses, on the parties entering an average weight, but the locker must accurately retally and reweigh them on delivery, and if for exportation he must express in the cart notes the exact number thereof, to enable the export officer to check the quantity, and the merchant must endorse on the Cocket and bill the total number and weight shipped, before the vessel be suffered to clear. C. O. 4 Dec. 1824.

Directions
for delivery
from ware-
house.

HOLIDAYS.

No day shall be kept as a holiday by the Customs, except Christmas-day, and Good Friday in every year, and any days appointed by His Majesty for a general fast or thanksgiving, and so far as regards Scotland, any days appointed for such purposes by the General Assembly, and also such days as shall have been appointed for the celebration of the birth days of their Majesties, and such days shall be kept as public holidays by the officers and servants of the Dock Companies in the United Kingdom. 3 & 4 Wm. 4, cap. 51, sec. 13.

Days to
be kept as
such.

HOPS.

Growth and Importation Hops are grown in this country in great abundance, but are sometimes imported from Europe, particularly the Netherlands.

INWARDS: Hops shall not be re-imported for home use, upon the ground that they had been legally exported, but shall be deemed to be foreign, whether originally so or not, and to be imported for the first time into the United Kingdom. 3 & 4 Wm. 4, cap. 52, sec. 33.

Re-importation.

Allowance for tare.

An allowance of 12 lbs. per cwt. is to be made upon foreign hops admitted to entry for home consumption, provided they have not been kiln-dried previous to their importation. T. O. 29 Jan. 1818.

OUTWARDS

Hops exported for the drawback, must be in the original package in which they were charged with duty, and each package must contain at least 1 cwt. 26 Geo. 3, cap. 5.

HORSES.

In Steam Vessels. HORSES imported by steam vessels may be landed immediately on their arrival, on a deposit being made or security given for the duties, and on condition of the vessel being afterwards reported, and the proper entries passed. T. O. 30 July 1825.

ICE.

For the use of the fisheries. ICE, imported into Coleraine, Londonderry and Sligo, for the use of the fisheries at those places respectively, is to be admitted to entry free of duty. T. O. May 1828.

INDIGO.

How and where produced. INDIGO is produced by fermentation of the leaves of the Indigofera and other plants which grow in Africa, in the West Indies, and other parts of America, and also in the East Indies. Since the separation of the American Colonies, Indigo has been prepared in the East Indies.

IRON.

Where procured. IRON is procured in different parts of the world, principally in the northern parts of Europe, as Russia and Sweden, and occasionally in the southern parts, as the Islands of Corsica and Elba; in Africa; in South America; and abundantly in North America; the Magnetical Iron Stone is said to be found in Siam, in the East Indies.

ISINGLASS.

THE preparation of this article is almost wholly confined Where pr
to Russia, and principally from the Sounds of the Belluga or parcd.
larger Sturgeon; a coarser kind of Isinglass is also produced
from some other sorts of Fish that are without Scales.

JALAP.

JALAP is the root of a Plant brought from the West Indies Importation
and South America.

No abatement of the duties shall be made on account of No allow-
any damage received by Jalap during the voyage. 4 & auct for
5 Wm. 4, cap 89. sec 5. damage.

JET.

JET, sometimes called Black Amber, is a fossil or bituminous Where
substance, found in many parts of Europe, and also in the found.
East Indies.

JEWELS.

PEARLS, Rubies, Emeralds, and other jewels or precious INWARDS:
stones, the produce of Asia, Africa or America, may be im-
ported from Europe into the United Kingdom to be used
therein. 3 & 4 Wm. 4, cap. 54, sec. 3.

LAPIS.

LAPIS CALAMINARIS is found in large quantities in England, Where
particularly in the Mendip Hills, in various parts of Europe, found.
and in Siberia.—Lapis Lazuli, is chiefly found in the northern
parts of Asia, in China, and in Africa, an inferior sort is found
in Germany.

LATTEN.

LATTEN is brought from Germany; it is composed of Copper From
and Calamine. The sort termed Black Latten or Latten whence im-
Brass, comes in thin sheets, and is used by Braziers. Shaven ported
Latten is thinner and brighter, and is used for various pur-
poses.

LAVENDER FLOWERS.

LAVENDER FLOWERS are produced in the southern parts of Production.
Europe, and are very common here; the flowers of this coun-
try are said to be superior to those imported.

LIGNUM-VITÆ.

Where produced. **THIS Tree** is a native of the West Indies and the warmer parts of America; a species of it is also found in the southern parts of Africa.

LINEN MANUFACTURES.

Manufacture, nature, and use. **DAMASK** is a species of wrought Linen, some parts whereof are raised above the ground, representing flowers or other figures; its principal use is for Table Linen. The term is derived from Damascus in Syria, where the manufacture of Silk Damasks was first introduced.—**Diaper** is a fine flowered Linen used for Table Cloths, Napkins, &c. It is manufactured in Germany, as well as the north of Ireland, where it is brought to great perfection.—**Lawns**, are a kind of open-worked Cambric, formerly, chiefly manufactured in France and Flanders; but are now brought to such perfection in Scotland and the north of Ireland, as nearly to rival the manufactures of the French and Flemish.

Entry of Linen at value. Officers are in all cases of the entry of Linen at value, to obtain, if practicable, the opinion of some experienced person in the trade, in order to ascertain the current value of the goods, that the duty may be properly received thereon. C. O. 31 Dec. 1825.

Warehoused Samples of Linen may be taken out of the warehouse, upon condition that each piece be properly stamped by the officer, in order to preserve its identity, and that a general bond be given by each importer to pay the duties on such samples, or to return the same into the warehouse within a prescribed time. C. M. 19 Sep. 1827.

May be cleaned, bleached, &c. Linen manufactures may be taken out of warehouse to be cleaned, refreshed, bleached, printed, &c. without payment of duty, by giving bond that such goods shall be returned to the warehouse, within the time directed (in each case) by the Commissioners of Customs. 3 & 4 Wm. 4, cap. 57, sec. 35.

LIQUORICE.

Production. **LIQUORICE** is a plant produced in many parts of Europe, but particularly in Spain and Italy, and is much cultivated in England; it grows also abundantly in West Barbary.

Allowance for Tare. An allowance of 7 lbs. percent. is to be adopted as a general allowance for Tare on Liquorice, subject to the usual taring at the option of the officer or the merchant. Min. C. C. 27 June 1834.

LITHARGE.

LITHARGE, is obtained principally in the process of cupelling ores of lead, in order to obtain the silver they contain. It is produced in large quantities in Sweden, Denmark, England, and especially in those countries which contain ores of lead rich in silver. How and where produced.

LOCAL OFFICES.

Persons belonging to, or employed in the Customs, shall not be compelled to serve as a mayor or sheriff, or in any corporate, parochial or other public office or employment, or to serve on any jury or inquest, or in the militia. Officers of Customs exempted therefrom. 3 & 4 Wm. 4, cap. 51, sec. 12.

LOGWOOD.

Logwood is a hard red wood imported from the Honduras, and other parts of the Spanish West Indies; it is also brought from Jamaica. Importation

LUPINES.

LUPINES, are the seeds of a plant growing in most of the southern parts of Europe, and in North America. Production.

MACE.

MACE is one of the exterior coverings of the Nutmeg, and is common use as a spice; great quantities are annually produced in the Banda Isles. Production and use.

MADDER AND MADDER ROOTS (1).

THERE are several sorts of Madder: the three known here, are the Rubia Tinctorum; Rubia Peregrina; and the Rubia Manjit'ha.—The Rubia Tinctorum is the Zealand Madder, and much is imported from thence.—The Rubia Peregrina is the Levant Madder, principally brought here from Smyrna.—The Rubia Manjit'ha is the produce of the East Indies, growing in Nepal; this sort has been imported by the East India Company, and sold by them under the name of Munjeet. Description, and from whence imported.

Madder and Madder Roots, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only), except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of 100*l.* by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21, and 22. Restrictions on Importation

(1) The re-weighing of Madder and Madder Roots, upon removal coastwise from one Warehousing Port to another, may be dispensed with. See page 38.

MAHOGANY.

- Production.** MAHOGANY is a well known wood, produced naturally in all the warm parts of America.
- INWARDS :** Mahogany imported direct into the United Kingdom from a free warehousing port in any of the British Possessions in America, (having been there warehoused,) which had been imported into such Possession direct from the Bay of Honduras in a ship cleared out from the port of Belize, shall be subject to the same duty as it would have been subject to if it had been imported into the United Kingdom direct from the Bay of Honduras in a British ship cleared out from the Port of Belize; provided it shall so appear in the proper clearance of the ship importing the same. 4 & 5 Wm. 4, cap. 89, sec. 12.
- Honduras Mahogany from British Possessions.**
- To pay duty on delivery weight.** The duties payable on Mahogany lodged in warehouses of special security, when taken out for home use, shall be charged upon the weight actually delivered. 4 & 5 Wm. 4, cap. 89, sec. 20.

MANNA.

- Where and how produced.** MANNA is a gummy substance principally found in Calabria and Sicily. It flows naturally from the Ash Tree, as well as by incision. It is also found in the Larch Tree in Dauphiné. Manna is likewise produced in Persia, but is very inferior in quality to that of Calabria.

MANUFACTURED GOODS.

- Directions for charging duty thereon** MANUFACTURED articles imported complete, such as boxes containing perfumery in glass bottles, work boxes fitted with glass not otherwise enumerated or described, glass bottles, jewellery and musical boxes, phosphorus boxes with glass bottles, and pen and ink cases with glass bottles, are to be admitted to entry at the ad-valorem duty of 20 per cent. C. M. 23 Oct. 1830.

MASTIC.

- Production and Importation** MASTIC is a resinous gum, which is collected from a species of the Pistacia Tree in the Island of Chio, and is brought here from Smyrna and Aleppo.

MEDITERRANEAN PASSES.

- Vessels navigating in the Atlantic.** A CASE having occurred, where two British vessels navigating in the Atlantic were detained by Moorish cruisers, on the ground that those vessels were not furnished with Mediterranean Passes, and although they were released upon application being made to that government, yet as it appeared they

MEDITERRANEAN PASSES (Continued.)

were unprovided with those papers, His Majesty's government could not insist upon compensation being granted for the detention of the vessels.

In order therefore to the security of vessels trading to seas not appertaining to His Majesty's dominions, it is extremely desirable, that such vessels should be furnished with Mediterranean Passes (1). Council Office, 16 Feb. 1829.

MELASSES.

MELASSES is that liquid matter which separates from, and is drawn off in the making of Raw or Muscovado Sugar.—Melasses is also obtained in this country, being that fluid substance remaining of Sugar after refining.

All subsequent weighings of Melasses removed from one port to another, are to be dispensed with at the port of destination; provided the merchant at the time of removal, declare that the goods are for home use only, and give security to pay the duty according to the weight then ascertained. O. 13 Feb. 1832.

Treacle the produce of raw sugar, delivered free of duty for refining, may be shipped as stores under the usual regulations. Min. C. C. 28 Dec. 1833.

MIRRORS.

Tox and other Mirrors not exceeding six inches square if angular, and six inches in diameter if circular, are to pay the ad-valorem duty of 20% per cent. ; and if exceeding such dimensions, the duty payable on plate glass. Min. C. C. 7 June 1832.

MOSS.

LICHEN ISLANDICUS is produced in Iceland, and other parts of the north of Europe.—Rock Moss, is supposed to be the Lichen Tartareous, growing commonly on limestone rocks in Sweden, Norway, and other northern parts of Europe.—From this Moss a violet-coloured powder is prepared here, usually called Cudbear.

MUSICAL INSTRUMENTS.

To prevent the duty being charged more than once on musical instruments brought over by passengers from abroad, the proprietor shall make a declaration upon each importation.

(1) All Mediterranean Passes are subject to the charge of 2l., viz. 5s. for stamp duty on Pass, and 35s. for stamp duty on Bond Order in Council, 25 Aug. 1830

MUSICAL INSTRUMENTS (Continued.)

subsequent to the original one, that the duties were paid upon the same on their original importation, or that he purchased them in this country, and that they are the same which he exported, and are now brought back for his private use, and not for sale (1). C. O. 8 Oct. 1818, and 28 Jan. 1833.

MUSK.

From whence imported. MUSK is found in an Oriental Quadruped much resembling the Goat: the best is brought here from Tonquin in China some not so valuable is brought from Bengal, and an inferior sort from Russia.

MYRRH.

Production and Importation MYRRH is a gum resin produced from a tree, which grows in Arabia Felix, and in Abyssinia. It is brought here from the East Indies and also from Turkey.

NAVAL STORES.

Imported into this country. NAVAL STORES, purporting to have been sold abroad, and imported into this country, are not to be delivered unless accompanied with a proper certificate, containing a full description of the same. C. M. 10 Jan. 1829.

NEWSPAPERS.

Directions for charging duty thereon FOREIGN Newspapers imported into the United Kingdom brought as consignments, whether bound or unbound; and Foreign Newspapers brought in the baggage of passengers, if bound, are to be charged with duty as an unenumerated manufactured article; but Foreign Newspapers brought in the baggage of passengers, unbound, are to be admitted to entry without payment of duty. Min. C. C. 9 April 1829.

NICARAGUA WOOD.

Importation NICARAGUA, (called also Peach Wood) takes its name from Nicaragua, a province of Spanish America, from whence it is brought.

NUTMEGS.

Production and use. NUTMEGS are the seeds or kernels of the *Myristica Moschata*, a native of the Banda Isles. It is a spice well known, and has long been used both for culinary and medical purposes.

(1) The forms of the declarations referred to, will be found in page 162 under "Books."

NUTS.

CASHEW Nuts are a species of the *Anacardium*, and are the produce of a tree growing both in the East and West Indies. Production and Importation
 —COCO Nuts are large Nuts produced by the Cocos, or Coco Nut Tree, a species of the Palm which grows abundantly in Ceylon, and other parts of the East Indies, and also in Africa, as well as in the West Indies and other parts of America.—COCOA Nuts. The Tree which produces these Nuts is of small size, and common in the West Indies; it bears a large fruit shaped like a Cucumber, which contains thirty or more of the Nuts. These are the Nuts from which Chocolate is manufactured.—Pistachio Nuts are the produce of a tree growing in several parts of Asia, and also in Sicily, and in other southern parts of Europe.

NUX VOMICA.

NUX VOMICA is the seed of a berry or fruit of a middling sized tree growing in the East Indies. Production.

No abatement of the duties shall be allowed on account of any damage received by *Nux Vomica* during the voyage. No allowance for damage.
 4 & 5 Wm. 4, cap. 89, sec. 5.

OIL.

OIL OF BAY, is procured by distillation from the leaves and berries of the Bay Tree, which is a native of the southern parts of Europe. How & where produced, and from whence import
 —Oil of Cajaputa is procured from the dried leaves of a shrub, which grows abundantly in the Molucca Islands, and is brought here from the East Indies.—Oil of Cassia, is a valuable Oil procured from the bark and buds of the *Laurus Cassia*, a native of the East Indies.—Oil of Castor is prepared from the seed of the *Palma Christi*; it is brought here from the East and West Indies.—Oil of Cinna-
 mon is occasionally brought from the East Indies, but principally from Holland.—Oil of Cloves is brought from the East Indies and from Holland.—Oil of Coco Nut is brought from the Isle of Ceylon.—Oil of Mace is occasionally brought from the East Indies and from Holland.—Oil of Marjoram is obtained from the leaves and tops of a plant, which grows in the south of France. The plant is cultivated in this country.—Oil of Nutmegs is brought from the East Indies, and from Holland.—Oil of Orange Flower or Neroli is procured from the flowers of the Seville Orange Tree. It is brought here from Italy and France.—Oil of Palm is procured from a fruit produced in Africa and the East and West Indies.—Rock Oil is a fluid bitumen or mineral Oil, exuding from Rocks, or found floating on water, in the southern parts of Europe.—Oil of Rosemary is procured from the leaves and tops of a well-known plant, a native of the southern parts of Europe.

OIL (Continued.)

How produced &c	—Oil of Roses is a most costly perfume, prepared in India, Persia, and Turkey, and it is said that 100 lbs. of the leaves will seldom produce more than an ounce or two of the oil.
Restrictions Inwards on Olive Oil	OLIVE Oil, the produce of Europe, shall not be imported into the United Kingdom (unless to be warehoused for exportation only), except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 51, sec. 2, 21 and 22.
Allowance for Tare	The allowance to be made on jars of olive oil, is 1-7th for foot, and 1-3rd for tare, where it may not be found necessary to resort to actual taring (1). C. O. 23 July 1828.
Duties on Olive Oil may be reduced by Order in Council	His Majesty by an Order in Council may reduce the duties payable upon olive oil, the produce of or imported from the dominions of the King of the Two Sicilies, to any sum not less than the duty payable upon olive oil the produce of or imported from other places; but during the continuance of any such distinction of duty, before any olive oil shall be entered as being the produce of some place not within the dominions of the King of the Two Sicilies, a certificate to that effect shall be produced from the British Consul (2). 4 & 5 Wm. 4, cap. 89, sec. 16.
Nature and Properties	Train Oil, Blubber, Spermaceti Oil or Head Matter.—Train Oil is the general name for the Oil drawn from Whales and other Sea animals.—Blubber is the fat of those creatures, and from which, when boiled, Train Oil is produced.—Head Matter is the brains and other matter found in the head of the Spermaceti Whale. It is from these substances that the Spermaceti Oil is extracted.
Train Oil, &c. from a British Port	Before any blubber, train oil, spermaceti oil, head matter or whale fins, shall be entered, as the produce of fish or creatures living in the sea, taken and caught wholly by His Majesty's subjects, and imported from some British Possession, the master of the importing ship shall produce a certificate duly signed, notifying that proof to that effect had been made by the shipper, and the master shall make a declaration that the certificate was received by him at the place of shipment,

(1) To reduce pounds weight of Oil to gallons, divide by 9, and afterwards by 252 for Tuns.—ED.

(2) Olive Oil, imported from British Possessions in the Ionian Islands, is to be admitted to entry at the lower rate of duty; provided the Board of Customs be satisfied, either by the certificate of a proper officer in the country, or by other proof, that it is not the produce of the Kingdom of the two Sicilies, which proof must be submitted in each case for the Board's consideration. T. O. 6 Nov. 1834.

OIL. (Continued.)

and that the goods so imported are the same as mentioned therein (1), and the importer shall also make a declaration, that the same were the produce of fish or creatures living in the sea, taken wholly by British vessels in manner aforesaid (2). 3 & 4 Wm. 4, cap. 52, sec. 15. INWARDS:

Before any of the like goods imported direct from the Fisheries shall be entered as the produce of fish or creatures living in the sea, taken and caught wholly by the crews of ships cleared out from the United Kingdom, or any of the Islands of Guernsey, Jersey, Alderney, Sark or Man, the master of the importing ship shall make a declaration, and the importer of such goods shall also make a declaration in the form following (3). 3 & 4 Wm. 4, cap. 52, sec. 16. Train Oil, &c. direct from the Fishery.

Blubber, the produce of creatures living in the sea, may be boiled into oil at the port of importation, under the care of the proper officers, and the oil so produced shall be admitted to entry, and the duties charged thereon, as if imported in that state, and such oil, if exported, shall not be subject to any duty as a manufacture of the United Kingdom. 3 & 4 Wm. 4, cap. 52, sec. 47. Blubber may be boiled in to Oil, on importation

Casks, &c. in which fish-oil and blubber are imported, are to be passed at a computation of 126 gallons the pipe, and 63 gallons the hogshead. T. O. 8 Aug. 1825. Oil to be passed at a computation

OLIBANUM.

OLIBANUM is an aromatic Gum, which flows by incision from a tree, but of what species is not precisely known. It is brought from the Levant and from the East Indies. Much is produced in Syria, near Mount Lebanon. Production and Importation

(1) Declaration of Proof, see page 33.

(2) FORM OF IMPORTER'S DECLARATION.

I, A. B. do hereby declare that the Oil and Whale Fins within-mentioned, are, to the best of my knowledge and belief, the produce of fish or creatures living in the sea, taken wholly by British ships, owned and navigated according to law.

Signed and declared

this day of

A. B.

in the presence of

(3) FORM OF DECLARATION.

I, A. B. Importer of the oil, &c. within-mentioned do hereby declare, to the best of my knowledge and belief, that the same are the produce of fish or creatures living in the sea, taken and caught wholly by the crew of such ship [or by the crew of some other ship, naming the ship,] cleared out from the United Kingdom, or from the Islands of Guernsey, Jersey, Alderney, Sark or Man, [stating which]

Signed and declared

this day of

A. B.

in the presence of

OPIUM.

Where obtained	OPIUM is obtained by incision from the White Poppy , which is cultivated in great abundance in India and other parts of the East. Much of it is brought here from Turkey.
No allowance for damage	No abatement of the duties shall be allowed, on account of any damage received by Opium during the voyage. 4 & 5 Wm. 1, cap. 89, sec. 5.

ORANGES AND LEMONS (1).

Importation	ORANGES are chiefly imported from the south of Europe, though they are produced in many other parts of the World, particularly the West Indies.— Lemons are brought here from Portugal, Spain, and other southern parts of Europe.
Restrictions on Importation	Oranges and Lemons, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.
No allowance for damage.	No abatement of duty shall be made on account of damage received by Oranges and Lemons during the voyage. 3 & 4 Wm. 4, cap. 52, sec. 32.

ORCHAL OR ORCHELIA (2).

Where it grows, and from whence imported	ORCHAL or Orchelia , is alichen, and was exclusively brought from Florence until the discovery of the Canary Islands; it has since been found growing abundantly at the Cape de Verde Islands; it is said to grow also in the Island of Madeira, and in the East Indies.
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(1) To ascertain the cubical contents of chests and boxes of Oranges and Lemons for duty, is, first to take the internal length (allowing for the thickness of the partition usually found therein,) secondly, to take the breadth, then the depth (exclusive of the cone,) and finally, the height of the cone, from which a deduction of two thirds is to be made. Min. C. C. 6 May 1830.

EXAMPLE.—Suppose the internal length (exclusive of wood partition) to be 36 inches, and the breadth 20 inches, that the depth exclusive of the Cone be 7 inches, and the height of the Cone 9 inches, from which deduct 2-3rds leaving 3 inches.—First, multiply the length by the breadth, thus, $36 \times 20 = 720$, then add the depth to the height of the Cone $7 + 3 = 10$, afterwards multiply the products together and the result will be the number of Cubic Inches for duty, thus $720 \times 10 = 7200$ Cubic Inches.

(2) The re-weighing of Orchelia, upon removal Coastwise from one warehousing port to another, may be dispensed with. See page 38.

ORPIMENT.

ORPIMENT is a compound of Arsenic and Sulphur, and prepared from Arsenical Pyrites. It is likewise found native in several parts of Europe. Nature and production

ORRIS OR IRIS ROOT.

ORRIS or Iris Root, is the root of a species of flax which grows spontaneously in the neighbourhood of Florence, and is also produced in Germany. Production

ORSEDEW.

ORSEDEW is either a mixture of Copper and Zinc, or of Copper and Brass; it is of a colour nearly approaching to Gold, and principally made by the Germans, it is sometimes called Dutch Gold. Descriptive

PACKAGES, EMPTY.

ALL empty packages of British manufacture exported with merchandize and returned, may be admitted to entry duty free; provided the examining officers be satisfied that they are actually of British manufacture (1). C. O. 3 July 1834, and 5 May 1835. Empty packages returned.

PAINTINGS.

Fresco Paintings taken off walls of buildings and preserved upon canvass, are to be classed as water-coloured drawings, and to be charged with duty accordingly. T. O. 8 Aug. 1825. Duty thereon.

PAPER.

On the importation of printed or stained paper, the officers are in all cases (when required to do so by the importer) to affix a stamp thereon, in order to denote the payment of the duty. T. O. 27 Dec. 1827. To be stamped.

PASSENGERS.

IF any Passengers or other persons on board any vessel or boat, upon being questioned by any officer of Customs, whether they have any foreign goods in their possession, shall deny the same, and any such goods shall afterwards be found, they shall be forfeited, and such persons shall forfeit treble the value of the goods. 3 & 4 Wm. 4, cap. 53, sec. 37. INWARDS
Penalty for
denying
having in-
foreign goods

(1) FORM OF DECLARATION.

I, A. B. Importer, do hereby declare that the empty abovementioned are of British manufacture, and were exported by me as Packages to Merchandize, and are now returned to me, being still my property.

Signed and declared this day of
in the presence of

A. B.

PASSENGERS (Continued).

OUTWARDS: No Ship carrying Passengers from the United Kingdom or from the Islands of Guernsey, Jersey, Alderney, Sark or Man, to any place out of Europe, and not within the Mediterranean, shall depart with more than three persons on board for every five Tons of her Register Tonnage, Master and Crew included, and no ship having more than one deck shall so carry Passengers unless she shall be of the height of five feet and a half between decks, nor any ship having only one deck, unless a platform of the height aforesaid be laid beneath such deck, and no ship shall have more than two tiers of berths, and such ship shall have an interval of six inches at least between the deck or platform and the floor of the lower tier, throughout the whole extent, and whatever may be the tonnage of the ship, no greater number of persons shall be taken on board, than one person for every ten superficial feet of the lower deck or platform unoccupied by Goods or Stores, if such ship shall not have to pass the Line, or otherwise, after the rate of one such person for every fifteen such clear superficial feet; provided, that two children each under the age of 14 years, or three children each under the age of 7 years shall be computed as one person and that children under the age of 12 months shall not be included in the computation. 5 & 6 Wm. 4, Cap. 53, Sec. 2 and 12.

Proportion of Provisions. Before the clearing out of such ship, there shall be on board, good and wholesome provisions for the use of the Passengers, over and above the victualling of the Crew, in the proportion following, viz. :—

Pure Water in Tanks or sweet Casks, for every week of the computed Voyage, for each Passenger 5 Gallons.

Bread, Biscuit, Oatmeal or Bread Stuffs, for every week of the computed Voyage, for each Passenger ... 7 lbs.

provided, that to the extent of one-third of such supply and no more, of any ship bound to North America, 7 lbs. weight of Potatoes, shall be deemed equivalent to 1 lb. weight of Bread, &c

Computed length of Voyages. Number of weeks deemed necessary for a Voyage, viz.—

	Weeks.
To North America	10
To South America or the Atlantic, the Bahamas and places in America southward thereof, and to the West Coast of Africa.....	12
To the Cape of Good Hope.....	15
To the Mauritius	18
Any other Voyage	24

PASSENGERS (Continued.)

The Master shall deliver at the time of clearing a list in duplicate, of the names, ages, and occupation of every Passenger on board, and of the Ports at which they are to be landed, and the Collector of Customs shall sign the counterpart, and deliver it to the Master, who shall exhibit it to the officer of Customs at each Port in His Majesty's Possessions, or to His Majesty's Consul at any Foreign Port, where any such Passengers shall be landed, and deposit the same with such officer or Consul at his final port of discharge, and no Passengers shall be put on shore without their consent, at any Port other than the one at which they shall have contracted to be landed.—Sec. 11.

A list of passengers to be delivered.

Before any such ship shall clear out the Master shall give bond, (free of stamp duty) with one sufficient surety in the sum of 1000*l.*, with condition that the ship is seaworthy, and for the observance of all the regulations contained in this Act, and should any such Master commit a breach thereof, he shall be liable on conviction to a fine of not less than 5*l.* nor more than 20*l.* for each offence. Sec. 16.

Master to give bond

The master of any ship may pass an entry in his name for all the necessary personal baggage of the passengers, and if such ship take no other goods on board, she shall be deemed to be in ballast only. 3 & 4 Wm. 4, cap. 52, sec. 52.

Vessels with passengers to be deemed in ballast.

PASSENGERS' BAGGAGE.

ORDERS AFFECTING ARTICLES IMPORTED BY PASSENGERS WITH THEIR BAGGAGE.

Bills of sight shall not be required for the examination of passengers' baggage brought to the King's warehouse, but where the same is unaccompanied by the proprietor it shall be landed under baggage sufferance (1), for which no charge is to be made, and when accompanied by the proprietor, it shall be brought to the warehouse without sufferance in charge of the proper officer.

Inwards. Conditions for landing

Books, Plate, or other articles contained in passengers' baggage, on which drawback might have been received on exportation, shall be delivered upon the declaration of the passenger that no drawback was received thereon, and in cases where there are no articles liable to duty, the baggage shall be delivered without any charge for rent, provided it have not been more than a week in the King's warehouse.

Articles not liable to duty

In all cases where there shall be found in such baggage any article liable to duty, brought for private use and not as merchandize for sale, no charge shall be made for passing duty.

Articles liable to duty.

(1) The Landing Surveyors at the West India, London, St. Katherine and East India Docks, are authorized to issue sufferances for the landing of baggage at those Docks, under the above regulations. C. M. 19 Dec. 1833.

PASSENGERS' BAGGAGE (Continued.)

ORDERS AFFECTING ARTICLES IMPORTED BY PASSENGERS WITH THEIR BAGGAGE (Continued.)

- the entry, where the duty amounts to less than 20s. nor more than 1s. in any case where the duty does not amount to more than £5, and the proprietor shall be allowed to abandon any article he may consider not worth the duty.
- Charge for passing entry.** Whenever it shall appear that any licensed agent employed by passengers to clear their baggage, has charged the parties for Customs duties and entry, or for any other disbursement more than he has actually paid, the Board will take measures for withdrawing his license, and putting his bond in suit. Min. C. C. 3 Feb. 1831.
- Pictures or Images.** Pictures or Images brought by persons of distinction for purposes of devotion, duty free. T. O. 12 May 1814.
- Watches, &c.** Watches and fowling-pieces, whether new or otherwise, are to be charged with duty. C. O. 3 Dec. 1816.
- Unexpended Stores.** The remains of passengers stores unexpended on the voyage may be admitted to entry, if brought openly and produced to the examining officer. C. O. 28 May 1817.
- Carriages.** British built Carriages actually in use as travelling carriages are to pass duty free. T. O. 26 Sept. 1817.
- Spirits, &c.** Duties are not to be charged on any quantity less than a pint of ordinary drinkable spirits, of whatever strength, or half a pint of Eau de Cologne or other Cordial Waters, or any medicated or perfumed spirits or liqueurs, imported for private use. T. O. 20 Oct. 1820.
- Wearing Apparel and Articles prohibited.** All Wearing Apparel and Baggage of whatever description, (except East India Articles,) accompanied by the proprietor, are to be delivered duty free; provided it appears, that the articles have really been worn, and were not made up for the purpose of being introduced into this Country; Articles liable to duty or prohibited, may remain in the King's warehouse for six months, in cases where there is no improper proceeding, in order to give the parties an opportunity of taking them back, without payment of duty. C. O. 6 Aug. 1822.
- Millinery of Silk.** Millinery of Silk, though not coming with the party, or sent for private use of persons resident in England, and although in illegal packages, are to be admitted on payment of the highest duty, upon proof that they are for private use, and upon the officer being satisfied that the articles form a part of the baggage. Min. C. C. 6 March 1827.
- East India Produce.** Trifling articles the produce and manufacture of China and the East Indies, imported from the Continent, may be admitted on payment of the duties, and a fine proportionate to the value. C. M. 29 Sept. 1827.

PASSENGERS' BAGGAGE (Continued.)

ORDERS AFFECTING ARTICLES IMPORTED BY PASSENGERS WITH THEIR BAGGAGE (Continued.)

Goods brought as merchandize for sale, must be regularly manifested, reported and entered, and the regulations of the law in all cases complied with. Min. C. C. 19 April 1828. Merchandize

Any trifling article necessary to enable the party importing the same to follow any particular profession, (which must be satisfactorily proved), such as a flute, violin, musical or surgical instruments, *bona fide* his property and having been in constant use, is to be delivered duty free. C. O. 15 July 1828. Professional Articles

Foreign Newspapers bound are to be charged with duty as a manufactured article, but if unbound to be admitted duty free. Min. C. C. 9 April 1829. Newspapers

Pistols, only when old and used, and not exceeding one pair to each passenger, are to be delivered duty free. Min. C. C. 23 Sep. 1829. Pistols.

A single copy of each English work reprinted abroad, may be imported by passengers for their private use, as part of their baggage. T. O. 29 June 1830. Prohibited Books.

Silk vestments, duty free, are to be confined to cases where they are *bona fide* the property of a clerical functionary, imported by himself for his own use, in the performance of his religious duties, and upon the production of a personal certificate to that effect. T. O. 3 June 1831. Silk vestments.

Trifling articles of Silk, and small quantities of Leather Gloves, &c. may be admitted to entry, without application to the Board, upon the officers being satisfied they are for the private use of the parties, and upon the usual declaration to that effect being made. Min. C. C. 7 Aug. 1833. Leather Gloves and Silk for private use.

OUTWARD REGULATIONS.

Baggage may be shipped at Gravesend, under the supervision of the tide-surveyors at that place. C. M. 15. July 1826.

FORM OF BAGGAGE SUFFERANCE.

Min. C. C. 18 Aug. 1826.

To the Searchers.

Marks or Directions.	Number and Description of Baggage.	Contents.
Cleared at		
day of		
packages		
Searcher.		

(1) The importation of vestments for Roman Catholic Priests, under the above order, is not to be allowed free of duty, without a special order from the Treasury. T. O. 16 Sep. 1835.

PASSENGERS' BAGGAGE (Continued).**FORM OF PROPRIETOR'S DECLARATION (1).**

OUTWARDS: I, A. B. do declare that I am going the voyage as passenger on board the ship whereof is Master, for and that the packages indorsed on the back hereof contain my baggage and effects, not being goods, wares or merchandize, nor the property of any other person whatever.

Signed and declared this day of A. B.
in the presence of

Baggage Baggage may be shipped after the first clearance of the vessel, without subjecting her to a second clearance, by its being accompanied with the sufferance and upon the parties delivering a duplicate of the sufferance to the shipping officer, which is to be placed with the rest of the ship's documents in the searcher's office. C. M. 30 Dec. 1826.

May be shipped in the docks. Passengers wearing apparel and baggage, may be shipped on board steam vessels loading in the Docks bound to foreign parts, under proper regulations. C. M. 2 April 1836.

Fire arms for amusement. Passengers embarking for the Continent, may take with them such fire-arms as may be necessary for self-protection or amusement. Council Office, 28 Aug. 1815.

Carriages. British-built Carriages actually in use by passengers as their travelling carriages, are to pass free of duty, and without entry. T. O. 26 Sep. 1817.

PEPPER.

Production and Importation **CAYENNE** Pepper is produced from the seeds of a species of the Capsicum, and brought here from the East and West Indies; the greater part of what is used here under the name of Cayenne Pepper is made from Guinea Grains.—Guinea Pepper is obtained from the Capsicum, and imported from the East and West Indies.—**Long** Pepper is the fruit of a plant a native of the East Indies, but is particularly cultivated in Java and Malabar.—**Black** Pepper is also the production of the East Indies.

No abatement for damage. No abatement of duty shall be made on account of any damage received by Pepper during the voyage. 3 & 1 Wm. 1, cap. 52, sec. 32.

(1) In order to avoid the delay which might arise, should passengers in all cases be required to make the above declaration in person on the sufferance, (in consequence of their absence from London or other circumstances,) it is directed that either a cocket or a sufferance be taken out for the baggage and effects, at the option of the parties, and that the agent for the passenger be allowed in the latter case to make the declaration, in case of the party himself. Min. C. C. 16 Nov. 1826.

PEPPER (Continued).

Any quantity of Pepper in bonded warehouses may be abandoned for the duties and be destroyed, and such quantity is to be deducted from the total quantity of the same importation. 3 & 1 Wm. 4, cap. 57, sec. 33. Abandonment for duty.

Pepper lodged in warehouses not of special security, an allowance for natural waste upon the exportation thereof, shall be made at the rate of 2 lbs. for every 100 lbs., and so in proportion for any less quantity. 3 & 4 Wm. 4, cap. 57, sec. 40. Allowance in warehouses.

PICTURES.

PICTURES brought from the Continent and accompanied by the proprietor, are to be admitted duty free, upon the declaration of the proprietor, (1) that they were wholly executed by him for his amusement, and are not intended for sale. C. O. 5 Aug. 1817. Works of artists duty free.

Pictures the work of English artists, accompanied with a certificate, and attested by declaration of the artist that it is the work of himself, and on proof by the importer that it is the identical work alluded to in the certificate, are to be admitted duty free, the same as if the artist accompanied them. T. O. 5 May 1824. Works of Artists accompanied with certificate.

PIMENTO.

PIMENTO, is an aromatic berry of a tree growing in the mountainous parts of Jamaica. It is a well known and useful spice. Growth, &c.

PITCH (2).

PITCH, is Tar boiled down to dryness; great quantities are made in this country, and much is imported from the north of Europe and North America.—Burgundy Pitch is brought from Saxony.—A fictitious sort is made here from Turpentine. Where and how made.

The allowance to be made for Tare on Pitch is as follows, viz.—Archangel Casks, 93 lbs.—Swedish Casks, 36 lbs. and American Casks, 56 lbs. C. O. 2 Nov. 1787. Allowance for tare.

PLATE.

No person shall export any silver wares of less fineness than eleven ounces two pennyweights of fine silver in every pound weight troy, on forfeiture of £10, nor any gold wares less in fineness than 18 or 22 carats of fine gold in every pound weight troy, on forfeiture of £50 for each offence. 12 Geo. 2, cap. 26, and 38 Geo. 3, cap. 69. Old statutes. Standard weight.

(1) FORM OF DECLARATION

I, A. B. do hereby declare, that the pictures above-mentioned were wholly executed by me for my own amusement, and not for profit, and are not brought over to this country for sale.

Signed and declared this day of A. B.
in the presence of

(2) The re-weighing of Pitch, upon removal Coastwise from one warehousing port to another, may be dispensed with. See page 38

PLATE (Continued).

Drawback The drawback shall be allowed on all manufactured plate exported, whether intended as merchandize or not, provided it be new plate, and have never been used (1). 52 Geo. 3, cap. 59.

PLATINA.

Importation PLATINA is a Metal, and was not known in Europe till the middle of the last century. It was then found in the Rio del Pinto near Choco in Peru, and near Carthageua. It is brought from Spanish America, in the form of flat and more or less rounded grains.

PRINTS, MAPS, AND DRAWINGS.

Imports COPIES of prints first engraved, etched, drawn or designed in the United Kingdom, are absolutely prohibited to be imported. 3 & 4 Wm. 4, cap. 52, sec. 59.

Drawings, &c. the works of Artists. Drawings and sketches brought from the Continent being accompanied by the proprietor, and executed wholly by him for his amusement, are to be admitted upon the same terms as pictures. C. O. 5 Aug. 1817, see Pictures, page 203, for form of declaration to be used.

Directions for charging duty. Prints or Maps contained in, and forming part of a book, and serving merely to illustrate the subject of the book, are to be deemed a part of the work, and to pay duty by weight as books; but when prints or maps are bound or stitched together without letter-press, or when the letter-press is merely descriptive of the prints or maps, they are to be charged with duty by tale, as prints or maps (2). Min. C.C. 5 Sept. 1829.

(1) The Exporter of Plate previously to the entry for Drawback, shall make a declaration as to the stamping and time of manufacture, and if Silver, to the fineness thereof, and shall give bond with sufficient security that the particular quantities intended to be exported shall not be re-launched in Great Britain, and such bond shall remain in force until the production of the bill of lading, which shall have at the foot the receipt of the master of the exporting vessel, and also the receipt of the consignee on the back thereof, containing the quantities of plate so consigned and received, and the name of the person consigning it, but should the exporting vessel be lost, or shall not within three years return to Great Britain, and satisfactory proof thereof be made, such bond may be cancelled. 25 Geo. 3, cap. 64, and 1 & 2 Wm. 4, cap. 4.

(2) In order to prevent the difficulty which importers frequently experience, in regard to the passing of perfect entries for Prints and Maps, which are often bound up with Works of which they form a part, the Officers are in future, to permit post entries to pass for such as may not be included in prime entries: provided they are satisfied that no fraud or deception was intended. Min. C. C. 17 March 1835.

PRINTS, MAPS, AND DRAWINGS (Continued.)

Where satisfactory proof is adduced that prints or maps, although imported separately, do in reality form part of a work, they are to be charged with the book duty, but in other cases they are to pay duty by tale. T. O. 2 June 1830.

PLUMS AND PRUNELLOES. •

PRUNELLOES.—Much of this fruit is produced in Provence. It is different from Prunes in many respects and more valuable.

Plums, commonly called French Plums and Prunelloes, may be shipped as stores from the warehouse, in the same manner as other bonded goods. Min. C. C. 15 Aug. 1834.

PRESERVES.

The duty to be charged in future upon Preserved Ginger and other Preserves, shall be as follows. Min. C. C. 17 May 1836, viz.

In a ship reported from China and a British Plantation in the East, or, if imported in a ship from a British Plantation in China Packages, the high duty; but on a declaration of the party (in the former case), that the article was taken on board at a British Plantation, of which it is the produce, or, (in the latter case,) that it is the produce of a British Possession, then the low duty.

On a declaration that the article was taken on board at a British Plantation, the low duty; but if imported from a British Plantation where Ginger, &c. is not grown, such as Singapore, the Cape of Good Hope and St. Helena, the high duty.

PRUNES AND RAISINS.

PRUNES are produced in France in great abundance, and are also found in Germany.—Raisins, (except Smyrna Raisins,) are the produce of Spain, Portugal, Italy, and some of the Islands in the Mediterranean Sea.

Prunes and Raisins, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of 100*l.* by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

In all cases where cartoons or baskets in which Prunes are imported, shall be inner packages, no duty is to be charged thereon. Min. C. C. 6 Dec. 1828.

PRUNES AND RAISINS (Continued.)

No damage allowed on Raisins.	No abatement of duty shall be made on account of any damage received by Raisins during the voyage. 3 & 4 Wm. 4, cap. 52, sec. 32.
Raisins to pay duty on delivery weight.	The duties payable on Raisins deposited in warehouses of special security, when taken out for home use, shall be charged upon the weight actually delivered (1). 4 & 5 Wm. 4, cap. 89, sec. 20.

QUICKSILVER.

Production.	QUICKSILVER is a fluid metal, of which there are mines in many parts, in Austria, in Hungary, in Spain, and in South America. It was formerly brought here from India.
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RADIX.

Nature and Production.	RADIX CONTRAVERVÆ is the root of a small plant produced in the Spanish West Indies.—Eaulæ Campanæ, and Eringii, are both produced in this country.—Ipecacuanhæ is the production of Peru and the Brazils.—Rhataniæ is also produced in Peru; it has lately been introduced into this country as a substitute for Peruvian Bark, and is supposed to be the root of the same species of tree.—Senckæ is sometimes called the Rattle Snake Root, and is produced in North America.—Serpentariæ is the root of a species of Aristolochia growing in Virginia, and sometimes called Virginia Snake Root; it is also produced in Carolina.
No allowance for damage.	No abatement of the duties, shall be allowed on account of any damage received by Ipecacuanhæ during the voyage. 4 & 5 Wm. 4, cap. 89, sec. 5.

RAPE CAKES.

IMPORTERS.	IMPORTERS of Foreign Rape Cakes may have the weight of those articles taken on board the importing vessel, upon providing weighing instruments and materials to prevent additional expense to the Crown, but without prejudice to the goods being re-weighed after landing, if deemed necessary. T. O. 16 April, and C. M. 6 Aug. 1819.
Weight may be taken on shipboard.	

(1) An allowance for deficiencies arising on Raisins warehoused at the Legal Quays, (although not Warehouses of special security,) is to be made until further orders, upon entry for home consumption; but the duty must first be paid on the landing quantity, and the Goods be re-weighed by the Officer, who is to endorse on the delivery order, each draft, with the total net weight, so that the allowance may be made through the medium of the Warehouse-keeper. C. M. 12 Sept. 1831.

RENT ON GOODS.

TOBACCO IN THE KING'S WAREHOUSES AT LONDON (1).
T. O. 4 July 1829, and 19 March 1830.

For every Package when deposited in Warehouse 2s.

For every Package when taken out of Warehouse, viz.

For any period not exceeding 5 years 2s.

Exceeding 5 years, and not exceeding 6 years 6s.

For every year, or part of a year, beyond 6 years 4s.

For every Package containing cuttings of damaged Tobacco, which shall remain in warehouse beyond 14 days after the re-packing thereof, 4d per week, but if exported within that period, no rent is to be charged. Min. C. C. 25 Feb. 1830.

TOBACCO AT OUT PORTS.

For every Hogshead 1d & week.

To commence at the expiration of 18 months from the date of first warehousing the same. 29 Geo. III. Cap. 68, Sec. 53, 33 Geo. III. Cap. 57, Sec. 1, and T. O. 19 March 1830.

All Tobacco weighed and taken account of, either for exportation or home use, shall within 14 days after such weighing be cleared from the warehouse, and if suffered to remain beyond that period, it shall be charged at the rate of sixpence per week for each hogshead. 29 Geo. 3, cap. 68, sec. 56.

OTHER GOODS IN THE KING'S WAREHOUSES AT OUT PORTS.
C. O. 22 Nov. 1823.

Large Cases and Vats containing Toys and other Merchandize, and Packages of Wine each, and other Liquids (2) 6d. & week.

Packages of Baggage, small Packages of Presents, viz :—Boxes, Kegs, Jars, &c. 2d. & week.

All other Packages not before described 4d. & week.

RENT OF SURPLUS STORES IN KING'S WAREHOUSE.

Min. C. C. 21 Nov. 1833.

Wine and Spirits { not exceeding 2 Gallons . . . Nil.
and Cordials in { 2 Gallons & under 6 Gallons 1d. & week.
bottles. { 6 Gallons and upwards . . . 2d. & week.

Packages of Dry { requiring 1 cubic foot of Room 1d. & week.
Goods. { requiring above 1 cubic foot . . 2d. & week.

(1) Snuff is also liable to the same charges for warehouse rent. C. M. 26 Dec. 1831, upon an application of R. C. Maxwell.

(2) The surplus stock of Wine of Naval officers, deposited in the King's warehouse, is not to be charged with rent for any period not exceeding 12 months. T. O. 27 Nov. 1824.

Warehouse Rent for Goods seized or detained and deposited in the King's Warehouse, is not to be charged, except where the Boards Orders for the delivery of the goods have not been complied with in removing the same within 14 days from the date of the order, in such cases, rent is to be charged for any time beyond that period. C. O. 15 July 1829.

RENT PER WEEK ON GOODS IN THE KING'S WARE- HOUSES IN IRELAND.

	s.	d.
ALUM, the hhd.	0	3
—— the tierce	0	1½
Almonds, the Cask	0	2
—— the jar	0	0½
Anchovies, the barrel	0	1
—— the jar	0	0½
Ashes in bulk, the ton	0	3
—— the mat	0	1½
—— pot & pearl, the cask 3 to 5 cwt.	0	2
—— under 3 cwt.	0	1
Baggage, large bales or chests	0	2
—— under 6 cubic feet	0	1
Bark, Angusturian, the cask above 8 cwt.	0	3
—— under 8 cwt.	0	2
—— Jesuits, the seron	0	2
Barilla, the ton (1)	0	3
Barley, the cask	0	1
Bees wax, the cask 2 to 5 cwt.	0	1
—— under 2 cwt.	0	0½
Berries juniper, the bag 2 to 4 cwt.	0	2
—— under 2 cwt.	0	0½
Brimstone, the ton (2)	0	2
Cantharides, the case	0	2
Carpets, the bale	0	2
Cassia Fistula, the cask	0	2
Celtzer & Soda Water the hamp.	0	1
Citron, the chest or bale	0	1
Cochineal, the cask	0	1½
—— the bag	0	1
Cocoa Nuts, the bale	0	1½
—— the bag	0	1

(1) C. O. 6 June 1825.

	s.	d.
Coffee, the tierce	0	2
—— the barrel	0	1½
—— the bag	0	1
Colours, the cask	0	2
Cordials, the case	0	0½
Copperas, the hhd.	0	3
—— the tierce	0	1½
Cordage, the ton	0	3
Cork-wood, the ton	0	10
—— the bale	0	1½
Cotton Wool the bale	0	2
—— the seron or bag	0	1
—— Yarn, the bale or basket	0	1½
Currants, the butt, pipe, or carotel	0	3
—— the cask 3 to 5 cwt.	0	1½
—— the cask under 3 cwt.	0	1
Deals, under 10 feet, the 120	0	0½
—— above 10 feet, the 120	0	1
Elephants' Teeth, each	0	0½
Flaxseed, the ton	1	8
—— the hhd.	0	1
—— the half hhd.	0	0½
Figs, the cask	0	1
—— the frail	0	0½
Ginger, the hhd	0	1½
—— the barrel or bag	0	1
Ginseng Root, the barrel	0	1
Hemp, the ton.	1	3
Hides the bale or chest	0	3
Indigo, the cask	0	2
—— the chest or seron	0	1½
Iron, the ton	0	1

(2) C. O. 6 April 1822.

RENT PER WEEK ON GOODS IN THE KING'S WARE- HOUSES IN IRELAND (Continued).

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
Lathwood, the fathom . . .	0	1½	Skins, the bale	0	3
Liquorice Root, the bale . .	0	2	Seeds, the cask or bag . .	0	1
——— the cwt.	0	0½	Spirits, the pipe or puncheon	0	3
Logwood, the ton	0	6½	——— the hhd.	0	1½
Madder, the hhd. 10 cwt. . .	0	3	Staves, hhd. or barrel, the 120	0	0½
——— under 10 cwt. . .	0	1½	——— pipe, the 120	0	1
Mahogany, the ton.	0	1	Sulphur, the cask 9 cwt. . .	0	3
Molasses, the pipe or puncheon	0	3	——— 5 & under 9 cwt. . .	0	1½
——— the hhd.	0	1½	——— under 5 cwt.	0	1
Oil, the pipe, butt or puncheon	0	3	Sugar, the hhd.	0	3
—— the hhd. or tierce . . .	0	1½	——— the tierce	0	2½
—— the case	0	1	——— the barrel or bag (1)	0	1½
Oranges and Lemons, the chest	0	1½	Shumac, the bag	0	0½
——— the box	0	1	Tallow, the cask	0	2
Pepper, the bag	0	1	——— the skin	0	0½
Peas, the sack	0	1	Tar, the cask	0	1½
Pimento, the hhd.	0	2	Tea, the chest	0	1
—— the cask or bag . . .	0	1	—— the half chest or box .	0	0½
Pitch, the cask	0	1	Timber, the load	0	0½
Plums, the box	0	0½	Turpentine, the cask . . .	0	1
Prunes and Raisins, the cask	0	1	Wine, the pipe or butt . . .	0	3
——— the box or jar . . .	0	0½	—— the aum or hhd. . . .	0	2
Rice, the tierce	0	1½	—— the half aum, qr. cask, or		
—— the bag or barrel . . .	0	1	case	0	1
Rosin in bulk, the ton . . .	0	1	Vermicelli, Macaroni, &c. the		
—— the cask	0	1	case	0	0½
Sarsaparilla, the bale . . .	0	1	Vinegar, the hhd.	0	2
Silk, the bale	0	2	——— the tierce	0	1½

The above charges for rent are to commence on the eighth day from the date of the Bill of View, and any broken period is to be charged as a week. All goods landed by Bill of Store are to be charged with rent from the date thereof.

(1) Sugar in bags, at Sligo, to pay but 1d. per week.

RHUBARB.

Production. RHUBARB is a native of China, of Tartary and Siberia; it is also brought from Turkey and the East Indies, and is cultivated in this country.

No allowance for damage. No abatement of the duties shall be allowed on account of any damage received by Rhubarb during the voyage. 4 & 5 Wm. 4 cap. 89, sec. 5.

RICE.

Production. RICE is produced in all quarters of the World, but it is principally imported from the East Indies and Carolina.

May be taken out of Warehouse to be cleaned Any Rice the produce of places within the limits of the East India Company's Charter, may be delivered out of the warehouse to be cleaned, under security by bond that it shall be returned to the warehouse within an appointed time, and such allowance shall be made for waste, as may appear reasonable. 3 & 4 Wm. 4, cap. 57, sec. 35.

Rice cleaned under bond. Upon the exportation of foreign rice or paddy which shall have been cleaned in warehouse, and which have paid the duties of importation, there shall be allowed a drawback, equal in amount to the duty paid on every four bushels of the rough rice or paddy, from which the same shall have been cleaned. 3 & 4 Wm. 4, cap. 56, sec. 6.

Regulations for the drawback. The drawback shall be allowed only upon such clean rice as shall be deposited for the purpose of exportation, in some approved warehouse, within one calendar month from the day on which the duty thereon had been paid, and shall there remain secured until duly shipped for exportation; provided the exporter shall make a declaration that the rice so warehoused for exportation, was cleaned from the rough rice or paddy upon which the duties had been paid. 3 & 4 Wm. 4, cap. 56, sec. 7.

ROSEWOOD.

Production; ROSEWOOD is produced in the Canary Islands and both the Indies. It takes a fine polish, and has a very fragrant smell.

SAFFLOWER.

Growth and importation. SAFFLOWER is cultivated in Germany, in the southern parts of Europe, and in the East Indies, it is also brought from the Levant. The flowers are used in dyeing, affording a beautiful red colour equal to what can be obtained from cochineal, though inferior in durability.

SAFFRON.

SAFFRON is the pistil of a bulbous root, a species of onion. **Production.** the production of Spain, France, and other parts, but principally the two former: the best comes from Spain.

SAGO.

SAGO is a species of meal, the produce of a Palm indigenous to **Nature and** and abundant in such of the Eastern Islands as produce spi- **production.** ces, where it supplies a principal part of the farinaceous food of the inhabitants.

SAILS AND CORDAGE (1).

SAILS and **Cordage** of British manufacture exported from **To be deem-** Great Britain as merchandize, and afterwards returned to the **ed foreign** United Kingdom, are in all cases, (other than those in which **on re-impor-** they are imported by bill of store,) to be deemed foreign; **tation.** and such sails and cordage in use on board Colonial built ships, (although not liable to duty so long as the vessel continues to belong to the Colonies,) are to become subject to duty, so soon as the vessel becomes the property of persons resident in this country. C. O. 29 Jan. 1828.

SAL.

SAL Ammoniac is produced in Egypt and in the East Indies; **Production** it is also found in the crevices of volcanoes.—**Sal Limonum** and **Preparation.** is a preparation of Lemon Juice, and is made here.—**Sal Prunelle** is a preparation of purified saltpetre.

SALEP.

SALEP is a farinaceous powder said to be prepared from the **Where pro-** dried roots of some plants of the Orchis kind; it is brought **duced and** here from the Levant, and has been imported from the East **from whence** Indies; it is also produced here from the English Orchis. **It imported.** is very wholesome and nutritive.

SALT.

Bonn shall be given for all Netherland vessels or other foreign **OUTWARDS :** vessels, exporting salt to other countries than the Netherlands, with condition that it shall be landed at the place for **Bond to be** which such vessels shall respectively clear out, and to produce **taken.** a certificate of the due landing thereof from the British Consul. T. O. 4 March 1826.

(1) To bring Cordage into weight for duty, multiply the square of the circumference by the length, and divide the product by 480, the quotient will be hundred weights; the remainder if any, must be reduced for quarters and pounds.—Ed.

SAMPLES.

OFFICERS of Customs may take such samples of any goods, as shall be necessary for ascertaining the amount of duties payable on the same, and all such samples shall be disposed of and accounted for in such manner as the Commissioners of Customs shall direct. 3 & 4 Wm. 4, cap. 52, sec. 124.

Samples and patterns of all goods of foreign manufacture, may be imported from all places, and admitted to entry duty free, provided they be of such size as to be useless for any other purpose. T. O. 16 Feb. 1819, and 13 Aug. 1825.

A SCHEDULE OF ARTICLES OF GENERAL IMPORTATION PERMITTED TO BE WAREHOUSED, AND THE QUANTITY OF EACH TO BE ALLOWED AS SAMPLES.

Min. C. C. 11 Oct. 1825 and 10 July 1834.

Alkali, or Barilla 5lb. per pile of 5 tons.	Gum Arabic - 1lb. per package
Aloes - - - 2 oz. per package	— Senegal - $\frac{1}{2}$ lb. do.
Argol - - - $\frac{1}{2}$ lb. do.	— Tragacanth 2 oz. do.
Arrow Root - $\frac{1}{2}$ lb. do.	Other Gum - 4 oz. do.
Balsam Capivi 2 oz. do.	Honey - - - $\frac{1}{2}$ oz. do.
Bark, Jesuit's - $\frac{1}{4}$ lb. do.	Jalap - - - 1 oz. do.
Bark in general,	Indigo - - - $\frac{1}{4}$ lb. do.
except Jesuit's $\frac{1}{4}$ lb. do.	Any further quantity (not exceeding 1 $\frac{1}{2}$ lb.)
Brimstone, rough 2 lb. per pile	to be charged with duty on delivery of
— in rolls 1 lb. per package	package.
Cassia - - - $\frac{1}{2}$ lb. do.	Isinglass - - $\frac{1}{4}$ lb. do.
Cantharides - 2 oz. do.	Juice of lemons - $\frac{1}{2}$ pint do.
Capers - - - $\frac{1}{2}$ lb. do.	Lac Dye - - 1 oz. per package
Cochineal - 2 oz. do.	Lead, Black - 1 lb. do.
Cochineal Dust 2 oz. do.	Lemon Peel - $\frac{1}{2}$ lb. each entry
Cocoa Nut Oil - $\frac{1}{2}$ pint each cask	Liquorice Juice $\frac{1}{2}$ lb. per package
Coffee - - - 2 oz. per bag	— Root $\frac{1}{4}$ lb. do.
Coloquintida - 2 oz. per package	Madder, manu-
Coculus Indicus 1 oz. do.	factured - - $\frac{1}{4}$ lb. do.
Cotton - - - 4 oz. do.	— Root $\frac{1}{4}$ lb. do.
Cream of Tartar 1 lb. do.	Melasses, see Sugar.
Currants - - $\frac{1}{2}$ lb. do.	Oil of Almonds 1 oz. do.
Essence of Berga-	— Aniseed - 1 oz. do.
mot or Lemon 1 oz. do.	— Bay - 1 oz. do.
Euphorbium - 1 oz. do.	— Cassia - 2 oz. do.
Feathers for Beds $\frac{1}{2}$ lb. per lot of 6 bags	— Cocoa Nut, see letter C.
Galls - - - 1 lb. do.	— Juniper - 1 oz. per package
Gentian - - - $\frac{1}{2}$ lb. do.	— Olive - $\frac{1}{2}$ pint per cask
Ginger - - - 8 oz. do.	— Palm - $\frac{1}{2}$ pint do.
Granilla see Coch-	— Rosemary 1 oz. per package
neal - - -	— Spike - 1 oz. do.

SAMPLES (Continued).

A SCHEDULE OF ARTICLES OF GENERAL IMPORTATION PERMITTED TO BE WAREHOUSED, AND THE QUANTITY OF EACH TO BE ALLOWED AS SAMPLES. (Cont'd.)

Oil of Thyme	- 1 oz. per package	Spirits	- - - $\frac{1}{2}$ pint
Orange Peel	- $\frac{1}{4}$ lb. do.	Sugar, Foreign	$\left\{ \begin{array}{l} 2 \text{ oz. per bag} \\ 4 \text{ oz. per box not ex-} \\ \text{ceeding 5 cwt.} \\ 8 \text{ oz. per box or chest} \\ \text{exceeding 5 cwt.} \end{array} \right.$
Orchelia	- - 2 oz. do.	— British	$\left\{ \begin{array}{l} 1\frac{1}{2} \text{ lb. per hogshhead} \\ 1\frac{1}{2} \text{ lb. per tierce} \\ \frac{1}{2} \text{ lb. per chest} \\ 12 \text{ oz. per barrel} \\ \frac{1}{2} \text{ lb. Molasses per} \\ \text{hhd. or cask} \end{array} \right.$
Orrice Root	- $\frac{1}{4}$ lb. do.	Plantation	
Pepper	- - 1 oz. per bag	Shumac	- - - 1 lb. per lot 10 bags
Pimento	- - 2 oz. do.	Tallow	- - - 4 lb. per lot 10 pkgs
Radix Contrayervæ	1 oz. per package	Tapioca	- - - 1 oz. per package
— Galanga	2 lb. per pile	Tea (1)	- - - 3 oz. do.
— Ipecacuanha	1 oz. per package	Turmeric	- - 2 lb. per pile
— Senekæ	- 1 oz. do.	Valonia	- - - 3 lb. per lot
Raisins	- - - $\frac{1}{2}$ lb. each mark	Wax, Bees	- - $\frac{1}{4}$ lb. per package
Rhubarb	- - 1 oz. per package	Wine	- - - $\frac{1}{2}$ pint
Rice	- - - $\frac{1}{2}$ lb. do.	Wool, Cotton	- 4 oz. per package
Safflower	- - $\frac{1}{4}$ oz. do.	— Sheep or	
Saffron	- - - $\frac{1}{2}$ oz. do.	Lambs	- - 1 lb. do.
Sago	- - - 2 lb. per pile	— Spanish	- 1 lb. do.
Salep	- - - 1 oz. per package	Yarn, Mohair	- $\frac{1}{2}$ lb. do.
Sarsaparilla	- 1 oz. do.	— Cotton	- - $\frac{1}{2}$ lb. do.
Saltpetre	- - $\frac{1}{2}$ lb. do.	Mother o' Pearl	$\left\{ \begin{array}{l} 7 \text{ lb. per lot of 10} \\ \text{Shells } \left\{ \begin{array}{l} \text{packages} \end{array} \right. \end{array} \right.$
Seed, Aniseed	- 1 oz. do.	Vermicelli	- - 1 oz. per package
— Clover	- 2 oz. do.		
— Caraway	- 2 oz. do.		
— Lac	- 1 oz. do.		
— Mustard	- 1 oz. do.		
Sena	- - - 1 oz. do.		
Silk, Raw	- - 2 oz. do.		
— Thrown	- 1 oz. do.		
— Waste	- 2 oz. do.		
Smalts	- - - 1 oz. do.		

A sample of any article not enumerated in the schedule may be allowed from each package, provided the duty on each shall not exceed 6d.

If a second sample of any article enumerated in the schedule be required, a further quantity not exceeding the allowance specified, (except with the sanction of the principal officers), may be granted, and upon the exportation of any goods (except Wines and Spirits) of which second samples have been taken, the merchant must be called upon to pay the duty thereon, previously to the issuing of the Locker's order for the delivery into the care of the searcher. Should the merchant require any further extension of the privilege of sampling, application must be made to the Board. Min. C. C. 11 Oct. 1825.

(1) The regulations for drawing Samples of Tea, are placed under the head of that article in the Appendix, page 261.

SANGUIS DRACONIS.

Nature, **SANGUIS Draconis**—Dragon's Blood, is a resin obtained by
 Growth and incision from a species of the Palm Tree growing in the East
 Importation Indies, it is also found in the Canaries, in the interior part of
 Honduras, and some other places, and is occasionally brought
 from the Levant.

SANTA MARIA WOOD.

Growth and **THE SANTA MARIA TREE** is a native of Honduras, and has
 Importation been recently introduced into this Country and used in Ship-
 building.

SARSAPARILLA,

Production. **SARSAPARILLA** is the root of a plant growing in South Ame-
 rica, in Honduras and in Jamaica.

No allow- No abatement of the duties shall be allowed on account
 ance for da- of any damage received by Sarsaparilla during the Voyage.
 mage. 4 & 5 Wm. 4. cap. 89. sec. 5.

SASSAFRAS.

Growth, &c. **SASSAFRAS** is the root of a tree of the Bay kind, growing in
 several parts of America, and in Jamaica.

SAUNDERS.

Nature, Of this Wood there are three sorts, the red, the white, and
 Growth and the yellow. The Red Saunders is a native of the mountains
 use. of India and of Ceylon. The White and the Yellow are said
 to be from the same tree, which is likewise a native of India,
 and are burned in the houses and temples of the Chinese,
 on account of their fragrance.

SCAMMONY.

Nature and **SCAMMONY** is the concrete gummy resinous juice of a species
 Production. of *Convolvulus*, procured by incisions made in the roots of the
 plant, it is produced in Turkey, Syria and Persia.

SCULPTURES OR MODELS.

Restrictions **COPIES** of Casts of Sculptures or Models first made in the
 Inwards. United Kingdom, are absolutely prohibited to be imported.
 3 & 4 Wm. 4. cap. 52, sec. 59.

Exceptions. Sculpture the work of English Artists, accompanied with
 a certificate, and attested by declaration of the Artist that it

SCULPTURES OR MODELS (Continued).

is the work of himself, and on proof by the importer that it is the identical work alluded to in the certificate, is to be admitted duty free, the same as if the Artist accompanied it. INWARDS :
T. O. 5 Nov. 1832 (1).

SEEDS.

AMMI or Ammios Seed is an article seldom imported; it comes from Alexandria and Crete.—Aniseed is a native of Egypt, Syria and other parts of the East; it is cultivated in the southern parts of Europe, and also in Germany.—Caraway Seed is produced in Germany, and also in England.—Carrot Seed is a native of the Levant and of Switzerland, the seeds are brought to us from the Isle of Candy.—Carthamus Seed are the seeds of the Safflower plant, a native of Egypt, and cultivated in Germany and other parts of Europe.—Castor Seed is the seed of the Palma Christi, a native of the East and West Indies, and of the warm parts of Europe.—Clover Seed is imported from the Netherlands and the north of France, and much is produced here.—Coriander Seed, is produced in Italy, and other southern parts of Europe, and is cultivated in some parts of England.—Cummin Seed is produced in India, Egypt and Ethiopia. It is cultivated in the Islands of Sicily and Malta from whence the Seeds are brought.—Fennel Seed; There are two species of the Fennel plant, the sweet and the common Fennel, these plants are cultivated in different parts of Europe, and in this Country; the seed is principally imported from Germany.—Fennugreek Seed is grown in the southern parts of Europe, from whence the seeds are brought.—Flax Seed is brought from North America, and the northern parts of Europe, and much is produced here and in Ireland.—Onion Seed is produced in many Countries, those of Spain and Portugal are preferred.—Piony or Peony Seed is produced from a plant found in many parts of Europe.—Worm Seed is the seed of the Santonicum, a plant growing in Turkey and the East Indies, it is generally brought here from the Levant.

Clover seed, Linseed and Rape seed, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22. Restrictions
on
Importation

(1) When accompanied by the Artist, the same Form of Declaration is used, as for Pictures. See page 203.

SENA.

- Importation.** SENa is the leaf of a plant brought from Alexandria in Egypt, an inferior sort is imported from the East Indies.
- No allowance for damage.** No abatement of the duties shall be allowed, on account of any damage received by Sena during the voyage. 4 & 5 Wm. 4, cap. 89, sec. 5.

SHUMAC (1).

- Growth.** SHUMAC is a shrub or low tree which grows in Syria, in many parts of the south of Europe, and in North America.
- Restrictions on Importation.** Shumac the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only), except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

SILK.

- INWARDS:** MANUFACTURES of Silk, being the manufactures of Europe, shall not be imported into the United Kingdom, unless into the ports of London or Dublin direct from Bourdeaux, and in vessels of 70 tons burthen at least, or into the port of Dover, direct from Calais or Boulogne in such vessels, or in vessels of the burthen of 60 tons at least, with license of the Commissioners of Customs. 3 & 4 Wm. 4, cap. 52, sec. 58, and 4 & 5 Wm. 4, cap. 89, sec. 6.
- Restrictions on Importation.** Raw silk the produce of Asia, may be imported from the dominions of the Grand Seigneur in the Levant Seas, in ships of his dominions. 3 & 4 Wm. 4, cap. 54, sec. 4.
- Raw Silk from Asia.** Stuffs or fabrics of silk may be taken out of the warehouse to be cleaned, refreshed, dyed, &c., under security by bond to return the same to the warehouse, within the time directed (in each case) by the Commissioners of the Customs. 3 & 4 Wm. 4, cap. 57, sec. 35.
- Warehouse.** Cleaning, refreshing, &c.
- OUTWARDS:** The drawbacks on the exportation of silk goods manufactured in the United Kingdom, shall be allowed only in respect of exportations to be made by the persons in whose names the duties to be drawn back had been paid, or by any holder of any written order signed by any such persons, transferring the right of making such exportations and of receiving the drawbacks thereupon; and the same shall be allowed, although such manufactured silks shall not have been made of
- Drawbacks.**

(1) The re-weighing of Shumac, upon removal Coastwise from one Warehousing Port to another, may be dispensed with. See page 38.

SILKS (Continued).

the thrown silk, in respect of which the duties to be drawn back had been paid (1); provided that such manufactured silks be shipped for exportation within two years after the payment of duties. 3 & 4 Wm. 4. cap. 58, sec. 10 and 11.

SMALTS.

SMALTS are imported from the Netherlands and Germany. From Cobalt melted with a portion of vitrifiable materials, becomes where it is a glass of most intense blue colour, which when properly ported, ground and sifted, is the Smalt of the Shops.

SNUFF.

SNUFF Work shall not be imported into the United Kingdom, INWARDS, unless to be warehoused for exportation only, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

Snuff shall not be imported into the United Kingdom, un- Restrictions
less in vessels of the burthen of 120 tons or upwards, and
into the Ports of

London	Leith	Dublin	Ports of Im- portation.
Liverpool	Newcastle-upon-Tyne	Galway	
Bristol	Port Glasgow	Limerick	
Hull	Greenock	Londonderry	
Lancaster	Leith	Newry	
Cowes	Belfast	Sligo	
Falmouth	Cork	Waterford and	
Whitehaven	Drogheda	Wexford	

or into any other ports, which may hereafter be appointed for that purpose, nor unless in hogsheads, casks, chests or cases, each of which, shall contain 100 lbs. weight net at least if from the East Indies, or 360 lbs. weight, if from any other place, (2) and not packed in bags or packages within any such hogshead, cask, chest or case, nor separated nor divided in

Content
of
Packages.

(1) British manufactured silks, whether made from raw or from Foreign or British thrown silk, are entitled to the full drawback; provided they be of the value required by law. Min. C. C. 14 Aug. 1829.

The term "Stuffs" is applicable only to such goods as are woven with a warp and weft, and in cases of entry outwards for drawback of stuffs or ribbons of silk mixed with cotton, the quantity to be allowed is one-third, and of stuffs of silk and worsted, one-sixth of the weight. C. O. 20 Jan. 1830.

(2) Snuff imported in packages under the legal size, if bona fide for private use, and regularly inserted in the manifest and report, and consigned to the person for whose use it is intended, may be admitted to entry by special leave of the Commissioners of Customs, but the application and proof must be made by the consignee, and not by an agent. C. M. 1 Nov. 1826.

SNUFF (Continued).

any manner whatever, nor unless the particular weight of Snuff in each hogshend, cask, chest or case, with the tare of the same, be marked thereon, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59, and 6 & 7 Wm. 4, cap. 60, sec. 4.

Warehouse Rent. Snuff deposited in the King's warehouse, is liable to the same charge per package for warehouse rent, as tobacco. C. M. 26 Dec. 1831. See Rent, Page 207.

Seized Snuff Snuff seized or snuff detained for the security of the duties, is to be destroyed; provided it will not sell for the amount of duties. C. O. 5 Jan. 1827.

SOAP.

Manufacture SOAP is made in the southern parts of Europe, where Oil is most plentiful. Much of this Article is also manufactured in Barbary, and from thence shipped to the Mediterranean Ports.

Imported from Runcorn. All packages of Soap imported into any port from Runcorn within the port of Liverpool, is to be re-weighed, in order that the officers may satisfy themselves as to the accuracy of the content, before they issue the certificate of landing to entitle the parties to the Excise drawback. C. O. 13 Aug. 1834.

For Stores of Vessels. All Soap intended as stores of any vessel, shall be entered and shipped and the drawback allowed thereon, under the same regulations as are applicable to the shipping of soap to foreign parts as merchandize. 3 Wm. 4, cap. 16, sec. 4.

SPECKLED WOOD.

Production. SPECKLED Wood is the produce of a small tree, which grows abundantly in the Island of Jamaica.

SPELTER.

Nature and production. SPELTER is a metal better known by the name of Zinc; it is found abundantly in China, where it has been employed in Coins, it is also found in some parts of Europe, and in this Country.

SPIRITS.

Restrictions on Removal. BRITISH, Scotch, and Irish Spirits shall not be warehoused nor be removed from or to England, Scotland or Ireland respectively, unless in casks containing 20 gallons each at least, nor unless in vessels of the burthen of 50 tons or upwards, on forfeiture of both vessel and goods. 6 Geo. 4, cap. 80, sec. 97, and 6 & 7 Wm. 4, cap. 72, sec. 10.

May be shipped as Stores. British, Scotch, or Irish Spirits, warehoused for exportation only, may be shipped as stores, subject to the regulations in force for shipping Rum as such. 6 Geo. 4, cap. 80.

SPIRITS (Continued).

INWARD REGULATIONS.

Spirits, not being perfumed or medicinal spirits, shall not be imported into the United Kingdom, unless in vessels of the burthen of 70 tons or upwards, or of 60 tons and upwards according to the new mode of admeasurement, nor in packages of whatsoever kind capable of containing liquids, (except glass bottles, (1) and except also casks of not less content than 20 gallons each,) unless such packages shall contain not less than 40 gallons each, on forfeiture thereof (2). 3 & 4 Wm. 4, cap. 52, sec. 58 & 59. 4 & 5 Wm. 4, cap. 89, sec. 8, and 6 & 7 Wm. 4, cap. 60, sec. 4.

Restrictions
on
Importation

Spirits from the Isle of Man shall not be imported into the United Kingdom, unless to be warehoused for exportation only, on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

Isle of Man

Before any spirits shall be entered as being of the produce of any British Possession, the Master of the importing ship shall deliver a certificate, setting forth, that such spirits are of the produce described therein, with the name of the ship in which they are imported and the name of the Master thereof, and the Master shall make a declaration (3) that such certificate was received by him at the place where the same were taken on board, and that they are the same as are mentioned therein. 3 & 4 Wm. 4 cap. 52, sec. 37.

Certificate
of produce.

Spirits or strong waters imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, shall nevertheless be deemed to be spirits or strong waters within the meaning of the Act of the

Spirits mixed
to pay
duty as
Spirits.

(1) Vessels of not less burthen than 70 tons, or of 60 tons according to the new mode of admeasurement, shall not be liable to forfeiture on account of any spirits in glass bottles, provided the same be part of the cargo, and be included in the manifest. 4 & 5 Wm. 4, cap. 89, sec. 9, and 6 & 7 Wm. 4, cap. 60, sec. 5.

Spirits in bottles may be imported into the United Kingdom from Guernsey and Jersey, in regular traders of 70 tons burthen, or of 60 tons burthen, according to the new mode of admeasurement, whether square rigged or not. T. O. 6 Dec. 1833, C. O. 11 March 1834, and 6 & 7 Wm. 4, cap. 60, sec. 5.

(2) EXCEPTIONS.

Spirits imported in packages under the legal size may be admitted to entry by special leave of the Board in each case, provided the same be bona fide for private use, and be regularly inserted in the manifest and report, and consigned to the person for whose use it is intended, and that the application and proof be made by such person and not by an agent. C. M. 11 July 1826.

(3) Declaration of proof, see page 33.

SPIRITS (Continued).

INWARD REGULATIONS (Continued).

3 & 4 Wm. 4, cap. 56, and shall be subject to duty accordingly. 4 & 5 Wm. 4, cap. 89, sec. 13.

Duty on
strength.

Duty is not to be charged upon any fractional part of a gallon on the strength of spirits imported in casks unless it amounts to 84-100th parts of a gallon, and any fraction exceeding that amount is to be charged with duty as a gallon, but when imported in Bottles, the duty on the strength is to be charged to one-tenth of a gallon (1). C. O. 18 June 1825, and Min. C. C. 16 Feb. 1827.

WAREHOUSING REGULATIONS.

Wastage in
Warehouse.

The duty is not to be charged on deficiencies of Spirits arising from wastage in warehouses of special security, but should any case of suspicion arise, or in which the wastage has been out of ordinary course, the case must be specially reported to the Board (2). Min. C. C. 22 Feb. 1826.

Allowances
for defi-
ciencies when
for home
consumption

No greater abatement on account of deficiency of the quantity or strength first ascertained, shall be allowed on spirits (except Rum of the British Plantations) deposited in warehouses not of special security, when taken out for home use, than the allowances following (3). 3 & 4 Wm. 4, cap. 57, sec. 19, viz :—

(1) The duty is not to be charged on any quantity less than a pint of ordinary drinkable spirits of whatever strength, when imported by passengers for private use. T. O. 20 Oct. 1820.

Samples of spirits imported in Bottles, are in all cases where such Spirits are entered for exportation, to be returned to the Bottles from which they were originally taken. C. O. 28 Feb. 1826.

All Spirits under proof, are liable upon importation, to the full duty per gallon chargeable upon proof Spirits; the allowance being understood to apply only to such decrease of strength, as may actually take place between the time of importation, and the time of taking out of warehouses. Min. C. C. 10 June 1830.

When Spirits are intended to be cleared for home use, two samples free of duty are to be allowed, viz. one at the time of importation, and a second for the purpose of sale; and that a further sample duty free be allowed, if entered for exportation, agreeable to the practice at the Port of London. Min. C. C. 10 Feb. 1836.

(2) The proprietors of spirits remaining in warehouses, under extended orders, (beyond the period allowed by law,) are to be called upon for payment of duties arising thereon from leakage or other causes, T. O. 17 May 1831.

(3) Spirits deposited in warehouses of ordinary security, are entitled to the allowance of under proof that may have been ascertained on their first

SPIRITS (Continued).

WAREHOUSING REGULATIONS (Continued).

FOR EVERY 100 GALLONS HYDROMETER PROOF, VIZ:—

For any time not exceeding 6 Months, 1 Gal.

For any time	$\left\{ \begin{array}{l} 6 \text{ Months} \\ 12 \text{ " } \\ 18 \text{ " } \end{array} \right\}$	and not	$\left\{ \begin{array}{l} 12 \text{ " } \\ 18 \text{ " } \\ 2 \text{ Years, } \end{array} \right\}$	$\left\{ \begin{array}{l} 2 \text{ " } \\ 3 \text{ " } \\ 4 \text{ " } \end{array} \right\}$	$\left\{ \begin{array}{l} 2 \text{ " } \\ 5 \text{ " } \end{array} \right\}$
exceeding					
For any time exceeding					

For any time exceeding 2 " , 5 "

The Commissioners of Customs may remit or return the duties payable or paid on the whole or any portion of spirits which shall be lost by any unavoidable accident in the warehouse. 4 & 5 Wm. 4, cap. 89, sec. 20. Spirits lost by accident.

Spirits may be drawn off in the warehouse into reputed quart bottles, and Rum into reputed quart or reputed pint bottles, for the purpose of exportation only (1), and casks of spirits may be filled up from any other casks of the same description secured in the same warehouse, upon giving due notice thereof (2). 3 & 4 Wm. 4, cap. 57, sec. 31 and 32. Bottling &c. in Warehouse.

examination, exclusive of any further abatement to which the same may be entitled under the above section; and the mode to be observed in making the allowance, is, that where the fractional part of a gallon amounts to or exceed 50-100th parts, one gallon is to be allowed, but in cases where the fractional part is under that amount, no allowance is to be made. Min. C. C. 17 Sept. 1830, and 11 Feb. 1834.

(1) REGULATIONS FOR DRAWING OFF SPIRITS INTO BOTTLES.

That a separate bonded vault be appropriated for that purpose, and that such Spirits be drawn off into reputed quart or reputed pint bottles, and packed in cases containing not less than three dozen such quart or six dozen such pint bottles each. (See Note at the end of this Order.)

That no foreign bottles, casks or packages, (except any in which goods have been imported and warehoused,) be used, unless the full duties shall have been first paid thereon.

That if any surplus quantity or sediment remain in the cask, the full duties shall be immediately paid thereon, or the same be destroyed in presence of the proper officer.

That the bottling takes place in the presence of the proper officers, and under the frequent superintendence of the Landing Surveyor. Min. C. C. 30 August 1832.

Note.—Cases containing one dozen reputed quart bottles of Spirits, may be shipped from the warehouse, either as stores or merchandize. Min. C. C. 8 and 27 Feb. 1834.

(2) Packages from which Wine or Spirits have been racked or drawn off or started and destroyed, are to be delivered free of duty. Min. C. C. 20 Oct. 1835.

SPIRITS (Continued).

OUTWARD REGULATIONS.

Allowances
or waste on
exportation.

Upon the exportation of spirits deposited in warehouses not of special security, no greater allowance shall be made for natural waste, than in the proportion following, according to the time it shall have remained in warehouse (1). 3 & 4 Wm. 4, cap. 57, sec. 40, viz. :—

FOR EVERY 100 GALLONS HYDROMETER PROOF, VIZ :—

For any time not exceeding.....	6 Months, 1 Gal.
For any time $\left\{ \begin{array}{l} 6 \text{ Months} \\ 12 \text{ " } \\ 18 \text{ " } \end{array} \right\}$ and not exceeding $\left\{ \begin{array}{l} 12 \text{ " } 2 \text{ " } \\ 18 \text{ " } 3 \text{ " } \\ 2 \text{ Years, } 4 \text{ " } \end{array} \right\}$	
For any time exceeding	2 " 5 "

REMOVALS COASTWISE.

Strength to
be inserted
in account.

The strength per cent. of spirits removed under bond, whether over or under proof, is to be inserted in the account transmitted to the port of destination (2). C. O. 13 Feb. 1827.

Regulations
to be obser-
ved by off

The samples of each package of spirits removed coastwise, are to be taken immediately before removal, and retained for a period of three months, and the officers at the port of destination are to pay particular attention to the flavour of the spirits on arrival, and should they find them of an inferior quality, or have any other cause to suspect that they have been changed or adulterated in the transit, they are forthwith to communicate with the officers at the port of removal, and to require the transmission of the samples to them, and to report specially to the Board any circumstance which may arise of suspicion. Min. C. C. 25 April 1832.

(1) The allowance for under-proof Spirits upon exportation, is intended to apply to all Spirits deposited in Warehouses of special or of ordinary security, provided in the latter case, the total deficiency in quantity and strength should not exceed the allowance granted by the Warehousing Act, and no duty is to be charged upon fractional parts of a Gallon, in cases, where the same may be due on deficiencies in warehoused Spirits re-dipped for exportation, unless the same shall exceed 5-10ths of a Gallon, either in the liquid quantity or in the strength, as the case may be. Min. C. C. 18 June 1831 and 7 Oct. 1834.

(2) No duty is to be charged for any deficiency in warehoused Spirits removed coastwise under bond, unless such deficiency exceeds 5-10ths of a Gallon, either in the liquid quantity or in the strength, or in the quantity and strength conjointly, as the case may be. Min. C. C. 24 Aug. 1832 and 15 Oct. 1834.

SPIRITS (Continued).

ARRACK.

ARRACK warehoused at the Docks may be vatted for exportation, under the same regulations as are directed to be observed, in regard to the vating of Rum for exportation. C. M. 30 Nov. 1832

Vatting for
exportation.

BRANDY (1).

INWARD REGULATIONS.

BRANDY, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

Restrictions
on
Importation

The importation of Brandy from France and Spain, in casks of 10 gallons each, will be allowed, with the special permission in each case of the Commissioners of Customs, subject to the following restrictions and conditions, viz.

Importation
for exportation
only

Bond to be given for the due importation of the number of casks, to be specified in the application, on board a certain vessel to be named, and such vessel to be a square-rigged vessel, or a vessel of the burthen of 70 tons or upwards, or of 60 tons and upwards according to the new mode of admeasurement.

The spirits to be accompanied by a Consular certificate, specifying the marks and numbers of the packages, the capacity of which shall in no case be less than 10 gallons, and to be regularly warehoused for exportation only, at a port approved for the warehousing of spirits, and to be re-shipped for exportation within a period of three months, under the like security and regulations, as Bonded Goods exported. T. O. 15 Oct. 1831, and 6 & 7 Wm. 4, cap. 60, sec. 5.

Packages of Brandy containing three dozen reputed quart bottles, may be imported from Guernsey to be warehoused for exportation only, upon the parties giving security for the due delivery thereof into the charge of the proper officers for that purpose. T. O. 11 July 1828.

From
Guernsey in
bottles.

(1) Under this head is placed only such parts of the Laws or Orders that expressly affect this article, every other restriction and regulation applicable thereto, fall under the general head of "Spirits," see page 219.

SPIRITS, viz. BRANDY (Continued).

WAREHOUSING REGULATIONS.

Mixing in
Warehouse.

Brandy secured in the same warehouse with Wine, may be drawn off and mixed therewith, not exceeding the proportion of 10 gallons of Brandy to 100 gallons of Wine; provided that due notice thereof be given. 3 & 4 Wm. 4, cap. 57, sec. 31 and 32.

Vatting for
exportation.

Brandy in warehouse may be vatted for exportation under the same regulations as are applicable to the vatting of Rum for exportation. C. M. 17 May 1831.

Content of
Packages.

Brandy may be exported to Mexico, Chili or Peru, in casks containing not less than 15 imperial gallons each, for the convenience of transport into the interior of those countries. T. O. 17 Dec. 1827.

CORDIALS.

INWARDS: CORDIALS may be admitted for home consumption, without regard to the size of the package or the tonnage of the vessel in which they may be imported. T. O. 4 March 1826.

GENEVA (1).

From
Guernsey in
bottles.

PACKAGES of Geneva containing three dozen reputed quart bottles, may be imported from Guernsey to be warehoused for exportation only, upon the parties giving security for the due delivery thereof into the charge of the proper officers, for that purpose. T. O. 8 July 1828.

Vatting for
exportation.

Geneva may be vatted at the West India, London and Saint Katherine Docks, under the conditions and regulations observed in the vatting of Rum for exportation. C. M. 21 June 1834.

RUM (2).

INWARD REGULATIONS

Restrictions
on
Importation.

RUM, of and from the British Plantations, shall not be imported into the United Kingdom unless in ships of the burthen of 70 tons or upwards, or of 60 tons and upwards according to the new mode of admeasurement, nor in packages of whatever kind capable of containing liquids, (except glass bottles,) unless such packages shall contain not less than 20 gallons each (2,) on forfeiture thereof. 3 & 4 Wm. 4, cap. 52, sec. 56, 4 & 5 Wm. 4, cap. 89, sec. 8, and 6 & 7 Wm. 4, cap. 60, sec. 5.

(1) Under this head is placed only such parts of the Laws or Orders as expressly affect this article, all other restrictions and regulations applicable thereto, are placed under the general head of Spirits, page 219.

(2) Rum, imported in casks capable of containing 20 gallons, may be admitted to entry upon the Officers being satisfied by an inspection of the casks, that the deficiency has been wholly occasioned by absorption or leakage, and not by abstraction. Min. C. C. 24 March 1831.

SPIRITS viz. RUM (Continued.)

WAREHOUSING REGULATIONS.

Rum of the British Plantation may be delivered into the charge of the searcher to be shipped as stores, without payment of duty, and upon the shipment thereof, the same shall be borne upon the victualling bills of the respective ships. 3 & 4 Wm. 4, cap. 57, sec. 17. For shipment as Stores.

Such Rum may also be drawn off in the warehouses into reputed quart or reputed pint bottles for exportation, and also into casks containing not less than 20 gallons each, for the purpose of being disposed of as stores of vessels; and casks containing any Rum may be filled up from any other casks of the same description secured in the same warehouse, provided that due notice thereof be given. 3 & 4 Wm. 4, cap. 57, sec. 31. Bottling in warehouse, filling up casks, &c.

No duty shall be charged upon any deficiencies on Rum either in strength or quantity, when taken out of warehouse for home consumption. 3 & 4 Wm. 4, cap. 57, sec. 19. No duty on deficiencies

Rums of different flavours and strength in bond at the Docks may be vatted and mixed, so far as respects such as are intended for immediate exportation, or removal to the victualling yard at Deptford. C. M. 30 May 1827. Vatting for exportation.

Rum remaining in vats after the operation of vatting, may be admitted for home consumption to the extent of an ullage of 20 gallons, the legal quantity allowed to be exported, provided the duty be paid thereon according to the strength ascertained at the time of delivery. C. M. 27 Sep. 1827. Rum in Vats for home use.

British Plantation Rum, the produce of the same Island or of the different West India Islands, may be vatted in warehouse and delivered for home consumption in legal quantities, on the import marks being effaced from the casks (1). M. C. C. 20 March and 25 April 1834, and 3 Sep. 1835. Vatting for home use.

Foreign Rum may be vatted with British Plantation Rum, for the purpose of exportation to Foreign parts only. C. M. 15 April 1835. Vatting Foreign Rum.

SPONGE.

SPONGE is an imperfect plant or Sea Vegetable, adhering to Rocks in the Sea. It is brought from Smyrna, and other parts of the Levant. Importation

No allowance is to be made for increase of weight for sand or dirt mixed with sponge, unless such increase shall exceed 7 per cent. and then only for such as shall exceed that rate. C. O. 10 May 1825. Allowance for increase of weight.

(1) All Rum removed to Out Ports, which has been vatted in London, or at any other Port at which the operation is allowed, may be delivered for Home Consumption. C. O. 29 Aug. 1834 and Min. C. C. 3 Sep. 1835

SQUILLS.

Production and Importation **SQUILLS**, commonly called the Sea Onion. The Roots of this plant are brought from the southern parts of Europe, and from the Levant, and are also produced in the south of Africa.

STORES.

INWARD REGULATIONS.

Surplus stores may pay duty or be warehoused The surplus stores of any ship arriving from Foreign parts, shall be subject to the same duties, restrictions and regulations, as the like goods when imported as merchandize, but where the quantity or description shall not appear excessive or unsuitable under all the circumstances of the voyage, they may be admitted to entry for the private use of the master, purser or owner of the ship, or of any passenger to whom they may belong, on payment of the proper duties (1) or they may be warehoused for the future use of the ship (2) although the same could not be legally imported as merchandize. 3 & 4 Wm. 4, cap. 52, sec. 35.

Stores in Steam Vessels The surplus stores of steam vessels may remain on board, secured in an approved place under the King's Lock, until their departure on their outward voyages. C. O. 26 Aug. 1821.

Stores from British Plantations. On the entry of surplus stores brought by vessels from the British Plantations, the master of the vessel shall make a declaration on the warrant, that the articles so entered are the produce of the British Possessions where the same were shipped. Min. C. C. 31 May 1832.

(1) The practice observed at the Baggage Warehouse, of allowing Passengers arriving from the Continent or other short voyages, to enter any quantity of Cigars under 3 lbs. weight, (being their bona fide Surplus Stores,) is to be adopted in the several Departments in London, and with respect to Cigars, the Surplus Stores of Passengers arriving from the East or West Indies, or other distant places, the present authority which the Law gives to Collectors and Comptrollers, (as contained in the above Section) of determining the quantity admissible, is to be continued, taking care that the particulars of all cases, not coming strictly within the meaning of the present order, be submitted to the Board, for their especial directions thereon. C. M. 4 June 1835

(2) **RENT ON SURPLUS STORES DEPOSITED IN THE KING'S WAREHOUSE.** Min. C. C. 22 Nov. 1833.

Wine, Spirits and Cordials	{ not exceeding 2 gallons.....	Per Week	Nil.
in Bottles:	{ 2 gallons and under 6 gallons.....		1d.
	{ 6 gallons and upwards.....		3d.
Packages of	{ requiring 1 cubic foot of warehouse room....		1d.
Dry Goods.	{ requiring above 1 cubic foot of do.		2d.

STORES (Continued.)

WAREHOUSING REGULATIONS.

All surplus stores warehoused shall be cleared either for exportation or for home use, within one year from the date of entry, unless further time be given; and if such goods be not so cleared, they may be sold, and the produce applied to the payment of warehouse rent and other charges, and the overplus, if any, paid to the proprietor. 3 & 4 Wm. 3, cap. 57, sec. 14.

To be cleared from the warehouse within one year

If the ship for the future use of which any surplus stores have been warehoused, shall have been broken up or sold, such stores may be delivered for the use of any other ship belonging to the same owner, (1) or may be delivered on payment of duty for the private use of such owner, or of the master or purser of such ship. 3 & 4 Wm. 4, cap. 57, sec. 17.

Duty may be paid by owner of ship, &c.

OUTWARD REGULATIONS.

No ship on board of which any goods shall have been shipped as stores for parts beyond the seas, shall depart from any port until such ship shall have been duly cleared outwards on her intended voyage, on forfeiture of £100 by the master of such ship (2). 3 & 4 Wm. 4, cap. 52, sec. 62.

Clearance of ships

Any Rum of the British Plantation may be delivered into the charge of the searcher to be shipped as stores, and any surplus stores of any ship may also be delivered into the charge of such officer to be re-shipped as stores for the same ship, or for the same master in another ship; and all such goods so delivered may be shipped without payment of any duty

Goods may be placed in charge of officers as stores

(1) Surplus Stores may in future be transferred for the use of the crew of any vessel requiring them, on the usual regulations in regard to the shipment of Stores being duly complied with, subject also to the restrictions of the 14 Sec. of the 3 & 4 Wm. 4, Cap. 57, as above. The operation of this order is to apply generally to the Out Ports. Min. C. C. 15 April, and 2 May 1835.

(2) Before any goods shall be shipped as Stores, the master of the vessel shall give bond, (in the penalty of £100 if to any part of Europe, otherwise in the penalty of £300, subject to a stamp duty of 5s.) with condition that the goods shall be used as such, or be otherwise satisfactorily accounted for, and that the packages shall not be opened nor any goods taken thereout, until the ship shall have left the port on her intended voyage, and that in the event of the vessel returning to any port in the United Kingdom, the victualling bill shall be delivered to the officers of Customs at such port, at the time of reporting the vessel. Min. C. C. 23 Nov. 1832.

Several cases have occurred where masters of vessels (having Stores on board), have left the Port of London without duly clearing their vessels outwards, and to guard them against the like offence, it is directed, that in all future cases of the kind, proceedings will be instituted against the parties so offending. C. O. 17 July 1834.

STORES (Continued).

OUTWARD REGULATIONS (Continued.)

(in such quantities and under such regulations as may be directed,) for any ship of the burthen of 70 tons at least, or of 60 tons at least according to the new mode of admeasurement, bound upon a voyage to foreign parts (1), the probable duration of which out and home will not be less than 40 days. 3 & 4 Wm. 4, cap. 57, sec. 16 and 17, and 6 & 7 Wm. 4, cap. 60, sec. 5.

Removal of
goods to
North
Shields as
Stores.

All Articles allowed as Stores, may be removed to North Shields from the Bonded Warehouses at London or Newcastle, for the purpose of being there shipped as Stores only; but prior to the removal of Spirits, the casks are to be filled up to the full content, and the parties are to pay the duty on all deficiencies which may arise in the transit. Bond is to be taken as in the case of the removal of warehoused goods generally, and all other regulations in regard to the shipment of goods as stores, are to be strictly complied with. T. O. 1 Jan. 1831, and 7 May 1833.

Transports
and Convict
ships may
take goods
as Stores.

The same indulgence in respect to the shipment of stores which has been granted to merchant vessels, is to be extended to transports (2), upon the production of a certificate from the office of comptroller for victualling and transport services, setting forth the destination of the vessel, and the number of the crew and passengers on board, who are not to be incased by the victualling shipped by the public, and as respects soldiers embarked as guards in ships chartered for the transportation of convicts (2), upon the production of a certificate from the proper department, specifying the number of soldiers so embarked; but no indulgence is to be granted in regard to Soap. T. O. 6 March 1833.

To be born
on victuall-
ing bill.

No stores shall be shipped for the use of any ship bound to foreign parts, nor shall any goods be deemed to be such stores, except such as shall be borne upon the victualling bill

(1) On the clearance of vessels coastwise in London with Stores to take in cargoes for foreign parts, the searchers are to apprise the Collectors and Comptrollers where such vessels may be bound, of the quantity and description of the same, and that bond has been given; and Collectors and Comptrollers at out-ports, are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to ascertain that such goods so shipped are actually on board the vessels on their arrival, and have neither been consumed or run on shore during the coasting voyage, and if so, to report the same to the Board. Min. C. C. 19 Feb. 1833.

(2) Masters of Convict ships and Transports, and Masters of vessels clearing out in Ballast, are to be required to enter into bond, previously to the shipment of warehoused goods as Stores. Min. C. C. 16 Nov. 1833, 17 Sep. 1834, and C. M. 2 May 1835.

STORES (Continued.)

OUTWARD REGULATIONS (Continued.)

granted for such ship, nor shall any stores be shipped, except under the care of the proper officers, on forfeiture thereof. § 3 & 4 Wm. 4, cap. 52, sec. 61.

In order to prevent the illegal landing in the British Possessions abroad, of articles which had been shipped as stores duty free, in this country, in future the victualling bill on which the quantity of each article so shipped is recorded, is to be placed on the file of cockets under seal, in order to ensure its production to the officers of Customs at the port of arrival. Min. C. C. 25 April 1833.

A LIST OF FOREIGN GOODS ALLOWED TO BE SHIPPED FROM THE BONDED WAREHOUSES, DUTY FREE.

Min. C. C. 29 Nov. 1832.

Tea, (1) $\frac{1}{4}$ of an ounce } per day for each person on
Coffee (2) or Cocoa, 1 ounce } board.

With the option to ship the entire quantity required for the voyage of either species of those articles, half an ounce of tea being considered equal to one ounce of coffee or cocoa.

Wine, (3) 1 quart per day for the master, each mate and each cabin passenger.

Spirits, viz. Brandy, Geneva, Rum, (British Plantation,) $\frac{1}{2}$ a pint per day for each person on board.

British Plantation Rum to be in the proportion of one-half of the whole quantity of spirits shipped.

Each description of spirits intended as stores to be shipped in one cask, capable of containing the entire quantity of Brandy, Geneva, or Rum allowed for the voyage, or in casks containing not less than 40 gallons of Brandy or Geneva, or 20 gallons of British Plantation Rum, as the case may be.

(1) Tea may be removed to any warehousing port, for the purpose of being re-warehoused, and shipped as Stores. Min. C. C. 23 Nov. 1832.

(2) Roasted Coffee shipped as stores, will be allowed a drawback equal in amount to the duty chargeable on coffee the produce of and imported from British Possessions in America. T. O. 16 May 1834.

(3) Wine may be shipped instead of spirits, or a proportion of each, one pint of the former being deemed equivalent to half a pint of the latter, the quality to be left to the parties. Min. C. C. 10 Aug. 1833.

Wine bottled in the Bonded Warehouses for exportation, may be shipped as Stores in packages containing not less than one dozen reputed quart or two dozen reputed pint bottles. Min. C. C. 27 March 1831.

Duty paid Wine may be shipped as Stores for the drawback, under the same regulations as are observed in respect to Refined Sugar, Tobacco and Coffee, provided the quantity be not less than three dozen reputed quart bottles in each case. T. O. 13 Feb. and C. O. 18 Feb. 1836.

STORES (Continued.)

OUTWARD REGULATIONS (Continued.)

If spirits shall have been imported in bottles, or bottled in the bonded warehouses for exportation, the same may be shipped as stores in packages containing not less than three dozen reputed quart (1), or six dozen reputed pint bottles.

Raw Sugar and Molasses, (together or separate,) two ounces per day for each person on board.

Dried Fruits, two pounds per week for each person on board (2).

Rice, two pounds per week for each person on board.

Foreign Segars, $\frac{1}{2}$ an ounce a day for the master, each mate, and each cabin passenger.

The entire quantity of foreign segars allowed as stores for each voyage, to be shipped in one package.

A LIST OF BRITISH MANUFACTURED GOODS ALLOWED TO BE SHIPPED AS STORES ON THE USUAL BOUNTY OR DRAWBACK (3).

Min. C. C. 29 Nov. 1832.

British Refined Sugar, 3 ounces per day, for the master, each mate, and each cabin passenger (4).

British manufactured tobacco, $\frac{1}{2}$ an ounce per day, per man (5).
British Excisable Goods, viz., Beer, Ale, and Porter, (together or separate,) one quart per day for the master, each mate, and each passenger.

Vinegar, $\frac{1}{2}$ a pint per week for each person on board (6).

Soap, $\frac{1}{2}$ an ounce per day for each person on board (7).

(1) Cases containing one dozen reputed quart bottles of spirits may be in future shipped from the warehouse as stores. Min. C. C. 8 and 27 Feb. 1834.

(2) Plums, commonly called French Plums and Prunelloes, may be shipped as stores, in the same manner as other bonded goods. Min. C. C. 15 Aug. 1834.

(3) No stamp duty is to be charged on debentures issued for goods shipped as stores. Min. C. C. 19 Dec. 1833.

(4) Refined sugar and treacle, the produce of raw sugar delivered free of duty for refining for exportation, may be shipped as stores under the usual regulations, and Bastard sugar refined in bond, may also be shipped free of duty as stores, in the same proportion as under the existing regulations raw or unrefined sugar is permitted to be shipped. C. M. 28 Dec. 1833, and Min. C. C. 26 April 1834.

(5) The masters of vessels engaged in foreign voyages generally, have the option of shipping, either half an ounce of British manufactured tobacco, or half an ounce of unmanufactured negro-head tobacco per day per man. C. O. 5 Feb. and 13 July 1833.

(6) Vinegar the produce of Guernsey and Jersey, warehoused on importation, may be shipped direct from the warehouses as stores. Min. C. C. 31 May 1834.

(7) The drawback shall be allowed on all soap shipped as stores, the same as when exported as merchandize, subject to the usual regulations. 3 Wm. 4. cap. 16, sec. 4.

STORES (Continued).

OUTWARD REGULATIONS (Continued).

A LIST OF THE AVERAGE NUMBER OF DAYS AT WHICH MAY BE ESTIMATED THE DURATION OF A VOYAGE FROM THE UNITED KINGDOM TO THE DIFFERENT PORTS ENUMERATED, AND BACK.
Min. C. C. 29 Nov. 1832.

Ports of Destination.	Days of Voyage.	Ports of Destination.	Days of Voyage.	Ports of Destination	Days of Voyage.
Abo	100	Barcelor	365	Constantinople ...	180
Algiers	120	Bombay	365	Columbia River...	700
Almeria	100	Bengal	400	Cumana	240
Azores Isles.....	90	Botany Bay	420	Cyprus	180
Alicant	110	Batavia.....	400	Cape of Good Hope	240
Altea	110			Calloa	400
Antigua	180	Corunna	80	Coquimbo.....	400
Augustine's Bay ..	150	Cadiz	90	Chili	360
Ancona	160	Carlsrona	100	Calcutta	400
Alexandria	180	Carthagera	100	Columbo	365
Ascension Isle ...	240	Cape de Verde		Ceylon	365
Archipelago Isles	180	Islands: viz.—		Cuddalore	400
Annabona	180	St. Antonio }	100	China	420
Archangel	120	St. Vincent }		Canton	420
Australia	420	and St. Jago }			
Alexandretta	190	Ceuta	120	Dantzic	100
Aquapulca, Mexico	450	Canaries, Isles ...	95	Drontheim	100
		Christiana	100	Delaware Bay ...	130
Bremen.....	42	Copenhagen	100	Demerara	150
Bayonne	80	Cette	130	Dominica	180
Bilboa	80	Civita Vecchia....	130	Davis Straits	240
Bordeaux	80	Corsica Isle	130		
Bergen	100	Cayenne	180	Embden	42
Bona	120	Cape Hayti	210	Elbeing	95
Bornholm	100	Charlestown	120	Elisneur	100
Barcelona	110	Chesapeake Bay ..	120	Elba Isle	120
Bay of Roscs	110	Cuba	210	Essequibo.....	180
Baltimore	120	Curacao	180		
Bahama Isles	150	Cronstadt.....	190	Far Islands, North	
Barbadoes.....	180	Candia Isle	160	Sea	100
Berbice	180	Cephalonia	160	Far Island, Cana-	
Bermuda	120	Corfu Isle	160	ries	95
Boston	120	Calabar	180	Ferrol	80
Bahia.....	200	Cape Coast Castle	200	Fayal	80
Brazils	200	Carthagera, Spanish		Fernando Po	180
Beunos Ayres....	240	Main	240	Falkland Islands	240
Bay of Campeachy	240	Cape St. Mary	180	Friendly Islands ..	420

STORES (Continued).

OUTWARD REGULATIONS (Continued),

Ports of Destination.	Days of Voyage.	Ports of Destination.	Days of Voyage.	Ports of Destination.	Days of Voyage.
Gottenburg	100	Leghorn	130	Naples	130
Gibraltar	100	Long Island.....	130	Narbonne.....	130
Genoa	130	La Guayra	240	Nice	130
Grenada	180	La Concepcion ...	400	Nevis	180
Guadaloupe	180	Lima.....	400	Nova Scotia.....	120
Greek Islands and Greece	180	Ladrones	430	New York	120
Gallipoli	180	Maalstroom	100	New Brunswick ...	120
Greenland Fish- ery	180	Malaga	100	New Port.....	120
Goree	190	Madeira	90	New Providence..	165
Guayaquil	420	Memel	100	New Orleans	190
Gaugapatam &.....	400	Mogadore	120	New Guinea	400
Goa	365	Majorca	110	New South Wales	400
Hamburg.....	42	Minorca	110	New Zealand.....	400
Heligoland	42	Marseilles	130	Negapatam	400
Hayti	210	Messina	130	Oporto	80
Halifax	120	Montreal.....	150	Odessa	240
Havannah	200	Malta	140	Otaheite	420
Honduras	240	Martinico	180	Owhyhee	420
Hudson's Bay.....	240	Mariegallante	180	Petersburgh.....	100
Hobart Town.....	400	Miramichi	100	Pillau	100
Iceland.....	100	Montserrat	180	Placentia Har- bour	130
Ivica	110	Maranham	180	Port St. John, New- foundland.....	120
Italy	130	Monte Video	230	Port au Prince, Hayti	210
Isle of Sable.....	120	Madagascar.....	270	Palermo	130
Ionian Isles.....	130	Mexico, vide Vera Cruz and Aqua- pulca.		Pensacola.....	190
Islands in the Ar- chipelago	180	Mogadore	105	Philadelphia	120
Isles of France and Bourbon	270	Mauritius	270	Porto Rico	210
Jamaica	210	Madras	400	Providence, Baha- ma Islands	160
Java	400	Malabar	365	Pernambuco	190
Koningsberg	100	Malacca	400	Porto Bello.....	240
Lisbon	80	Manilla	420	Para	185
Lubeck.....	100	Mangalore	365	Panama	420
		Masulipatam	400	Peru	400
		Mocha	365	Philippine Is- lands.....	420
		Nantz	80		
		Newfoundland ...	120		
		North Bergen.....	100		

STORES (Continued).

OUTWARD REGULATIONS (Continued).

Ports of Destination.	Days of Voyage.	Ports of Destination.	Days of Voyage.	Ports of Destination.	Days of Voyage.
Pondichery ..	400	Susa	120	Tangiers	120
Pelew Islands	420	Savannah	150	Trinity Bay.....	120
		Syracuse	140	Tunis	120
Quebec.....	150	St. Augustine's		Tarragona	110
Queen Ann's		Bay	150	Tonningen	42
Point	180	St. Bartholomew...	180	Toulon	130
		St. Croix	180	Tripoli	120
Rochelle	80	St. Christopher's...	180	Teneriffe	95
Revel	100	St. Domingo	210	Tortola.....	180
Riga	100	St. Eustatia	180	Tobago.....	180
Rugen	100	St. Lucia	180	Trinidad	180
Rome	130	St. Martin	180	Trieste.....	160
Rhodes Island.....	180	St. Thomas	180	Truxillo	410
River Gambia..	190	St. Vincent's	180	Timor	420
Rio Grande	200	Salonica	180	Tellicherry	365
Rio Janeiro.....	200	Santa Martha	240	Tranquibar	400
		St. Salvadore or		Trincomalee	380
St. Andero	80	Bahia	200		
St. Ubes	80	St. Sebastian	210	Vigo.....	80
Salée	120	Senegal	180	Valentia	110
Stettin	100	Sierra Leone	180	Venice.....	160
Stockholm	100	Scandaroon	180	Vera Cruz	260
St. Antonio } Canary		Syra	180	Venezuela	240
St. Jago } Isles 95		Smyrna	180	Valdivia	400
St. Vincent }		St. Helena	240	Valparaizo	400
St. John's, New-		Sydney, New South		Van Diem'	
foundland	120	Wales	400	Land	365
St. Mary's	95	Sumatra	400		
St. Michael's,		Society Islands ..	420	Wyburg	100
Azores	80	Swan River.....	365		
St. John, New		Singapore	365	Zara	160
Brunswick	120	Surat.....	365	Zea ..	160
St. Andrew, ditto	120	Sandwich Isles ..	420	Zante Isle	160
Salerno.....	130	South Sea Fishery,			
Sardinia Isle	130	2, 3 or 4 years.			

For such places as are not included in the list, the same allowance should be granted, as is given to the place nearest thereunto. Min. C. C. 23 Nov. 1832.

STORES (Continued).

T E A.

QUARTER OF AN OUNCE PER DAY FOR EACH PERSON.

No. of Persons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	0.10	0.12	0.15	1. 1	1. 4	1. 6	1. 9	2. 5
2	1. 4	1. 9	1.14	2. 3	2. 8	2.13	3. 2	4.11
3	1.14	2. 5	2.13	3. 4	3.12	4. 3	4.11	7. 0
4	2. 8	3. 2	3.12	4. 6	5. 0	5.10	6. 4	9. 6
5	3. 2	3.14	4.11	5. 7	6. 4	7. 0	7.13	11.11
6	3.12	4.11	5.10	6. 9	7. 8	8. 7	9. 6	14. 1
7	4. 6	5. 7	6. 9	7.10	8.12	9.13	10.15	16. 6
8	5. 0	6. 4	7. 8	8.12	10. 0	11. 4	12. 8	18.12
9	5.10	7. 0	8. 7	9.13	11. 4	12.10	14. 1	21. 1
10	6. 4	7.13	9. 6	10.15	12. 8	14. 1	15.10	23. 7
11	6.14	8. 9	10. 5	12. 0	13.12	15. 7	17. 3	25.12
12	7. 8	9. 6	11. 4	13. 2	15. 0	16.14	18.12	28. 2
13	8. 2	10. 2	12. 3	14. 3	16. 4	18. 4	20. 5	30. 7
14	8.12	10.15	13. 2	15. 5	17. 8	19.11	21.14	32.13
15	9. 6	11.11	14. 1	16. 6	18.12	21. 1	23. 7	35. 2
16	10. 0	12. 8	15. 0	17. 8	20. 0	22. 8	25. 0	37. 8
17	10.10	13. 4	15.15	18. 9	21. 4	23.14	26. 9	39.13
18	11. 4	14. 1	16.14	19.11	22. 8	25. 5	28. 2	42. 3
19	11.14	14.13	17.13	20.12	23.12	26.11	29.11	44. 8
20	12. 8	15.10	18.12	21.14	25. 0	28. 2	31. 4	46.14
21	13. 2	16. 6	19.11	22.15	26. 4	29. 8	32.13	49. 3
22	13.12	17. 3	20.10	24. 1	27. 8	30.15	34. 6	51. 9
23	14. 6	17.15	21. 9	25. 2	28.12	32. 5	35.15	53.14
24	15. 0	18.12	22. 8	26. 4	30. 0	33.12	37. 8	56. 4
25	15.10	19. 8	23. 7	27. 5	31. 4	35. 2	39. 1	58. 9
26	16. 4	20. 5	24. 6	28. 7	32. 8	36. 9	40.10	60.15
27	16.14	21. 1	25. 5	29. 8	33.12	37.15	42. 3	63. 4
28	17. 8	21.14	26. 4	30.10	35. 0	39. 6	43.12	65.10
29	18. 2	22.10	27. 3	31.11	36. 4	40.12	45. 5	67.15
30	18.12	23. 7	28. 2	32.13	37. 8	42. 3	46.14	70. 5
35	21.14	27. 5	32.13	38. 4	43.12	49. 3	54.11	82. 0
40	25. 0	31. 4	37. 8	43.12	50. 0	56. 4	62. 8	93.12
45	28. 2	35. 2	42. 3	49. 3	56. 4	63. 4	70. 5	105. 7
50	31. 4	39. 1	46.14	54. 1	62. 8	70. 5	78. 2	117. 3

STORES (Continued).

T E A.

QUARTER OF AN OUNCE PER DAY FOR EACH PERSON.

No of Persons.	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	3. 2	3.14	4.11	5.11	11. 6	17. 1	22.13
2	6. 4	7.13	9. 6	11. 6	22.13	34. 3	45.10
3	9. 6	11.11	14. 1	17. 1	34. 3	51. 5	68. 7
4	12. 8	15.10	18.12	22.13	45.10	68. 7	91. 4
5	15.10	19. 8	23. 7	28. 8	57. 0	85. 8	114. 1
6	18.12	23. 7	28. 2	34. 3	68. 7	102.10	136.14
7	21.14	27. 5	32.13	39.14	79.13	119.12	159.11
8	25. 0	31. 4	37. 8	45.10	91. 4	130.14	182. 8
9	28. 2	35. 2	42. 3	51. 5	102.10	153.15	205. 5
10	31. 4	39. 1	46.14	57. 0	114. 1	171. 1	228. 2
11	34. 6	42.15	51. 9	62.11	125. 7	188. 3	250.15
12	37. 8	46.14	56. 4	68. 7	136.14	205. 5	273.12
13	40.10	50.12	60.15	74. 2	148. 4	222. 6	296. 9
14	43.12	54.11	65.10	79.13	159.11	239. 8	319. 6
15	46.14	58. 9	70. 5	85. 8	171. 1	256.10	342. 3
16	50. 0	62. 8	75. 0	91. 4	182. 8	273.12	365. 0
17	53. 2	66. 6	79.11	96.15	193.14	290.13	387.13
18	56. 4	70. 5	84. 6	102.10	205. 5	307.15	410.10
19	59. 6	74. 3	89. 1	108. 5	216.11	325. 1	433. 7
20	62. 8	78. 2	93.12	114. 1	228. 2	342. 3	456. 4
21	65.10	82. 0	98. 7	119.12	239. 8	359. 4	479. 1
22	68.12	85.15	103. 2	125. 7	250.15	376. 6	501.14
23	71.14	89.13	107.13	131. 2	262. 5	393. 8	524.11
24	75. 0	93.12	112. 8	136.14	273.12	410.10	547. 8
25	78. 2	97.10	117. 3	142. 9	285. 2	427.11	570. 5
26	81. 4	101. 9	121.14	148. 4	296. 9	444.13	593. 2
27	84. 6	105. 7	126. 9	153.15	307.15	461.15	615.15
28	87. 8	109. 6	131. 4	159.11	319. 6	479. 1	638.12
29	90.10	113. 4	135.15	165. 6	330.12	496. 2	661. 9
30	93.12	117. 3	140.10	171. 1	342. 3	513. 4	684. 6
35	109. 6	136.11	164. 1	199. 9	399. 3	598.13	793. 7
40	125. 0	156. 4	187. 8	228. 2	456. 4	684. 6	912. 6
45	140.10	175.12	210.15	256.10	513. 4	769.14	1026. 6
50	156. 4	195. 5	234. 6	285. 2	570. 5	855. 7	1149.10

STORES (Continued).

COFFEE AND COCOA.

ONE OUNCE PER DAY FOR EACH PERSON.

No. of Persons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	2. 8	3. 2	3. 12	4. 6	5. 0	5. 10	6. 4	9. 6
2	5. 0	6. 4	7. 8	8. 12	10. 0	11. 4	12. 8	18. 12
3	7. 8	9. 6	11. 4	13. 2	15. 0	16. 14	18. 12	28. 2
4	10. 0	12. 8	15. 0	17. 8	20. 0	22. 8	25. 0	37. 8
5	12. 8	15. 10	18. 12	21. 14	25. 0	28. 2	31. 4	46. 14
6	15. 0	18. 12	22. 8	26. 4	30. 0	33. 12	37. 8	56. 4
7	17. 8	21. 14	26. 4	30. 10	35. 0	39. 6	43. 12	65. 10
8	20. 0	25. 0	30. 0	35. 0	40. 0	45. 0	50. 0	75. 0
9	22. 8	28. 2	33. 12	39. 6	45. 0	50. 10	56. 4	84. 6
10	25. 0	31. 4	37. 8	43. 12	50. 0	56. 4	62. 8	93. 12
11	27. 8	34. 6	41. 4	48. 2	55. 0	61. 14	68. 12	103. 2
12	30. 0	37. 8	45. 0	52. 8	60. 0	67. 8	75. 0	112. 8
13	32. 8	40. 10	48. 12	56. 14	65. 0	73. 2	81. 4	121. 14
14	35. 0	43. 12	52. 8	61. 4	70. 0	78. 12	87. 8	131. 4
15	37. 8	46. 14	56. 4	65. 10	75. 0	84. 6	93. 12	140. 10
16	40. 0	50. 0	60. 0	70. 0	80. 0	90. 0	100. 0	150. 0
17	42. 8	53. 2	63. 12	74. 6	85. 0	95. 10	106. 4	159. 6
18	45. 0	56. 4	67. 8	78. 12	90. 0	101. 4	112. 8	168. 12
19	47. 8	59. 6	71. 4	83. 2	95. 0	106. 14	118. 12	178. 2
20	50. 0	62. 8	75. 0	87. 8	100. 0	112. 8	125. 0	187. 8
21	52. 8	65. 10	78. 12	91. 14	105. 0	118. 2	131. 4	196. 14
22	55. 0	68. 12	82. 8	96. 4	110. 0	123. 12	137. 8	206. 4
23	57. 8	71. 14	86. 4	100. 10	115. 0	129. 6	143. 12	215. 10
24	60. 0	75. 0	90. 0	105. 0	120. 0	135. 0	150. 0	225. 0
25	62. 8	78. 2	93. 12	109. 6	125. 0	140. 10	156. 4	234. 6
26	65. 0	81. 4	97. 8	113. 12	130. 0	146. 4	162. 8	243. 12
27	67. 8	84. 6	101. 4	118. 2	135. 0	151. 14	168. 12	253. 2
28	70. 0	87. 8	105. 0	122. 8	140. 0	157. 8	175. 0	262. 8
29	72. 8	90. 10	108. 12	126. 14	145. 0	163. 2	181. 4	271. 14
30	75. 0	93. 12	112. 8	131. 4	150. 0	168. 12	187. 8	281. 4
35	87. 8	109. 6	131. 4	153. 2	175. 0	196. 14	218. 12	328. 2
40	100. 0	125. 0	150. 0	175. 0	200. 0	225. 0	250. 0	375. 0
45	112. 8	140. 10	168. 12	196. 14	225. 0	253. 2	281. 4	421. 14
50	125. 0	156. 4	187. 8	218. 12	250. 0	281. 4	312. 8	466. 12

STORES (Continued).
COFFEE AND COCOA.

ONE OUNCE PER DAY FOR EACH PERSON.

No. of Persons	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	lbs. ozs.	lbs. ozs.	lbs. ozs.*	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	12. 8	15. 10	18. 12	22. 13	45. 10	68. 7	91. 4
2	25. 0	31. 4	37. 8	45. 10	91. 4	136. 14	182. 8
3	37. 8	46. 14	56. 4	68. 7	136. 14	205. 5	273. 12
4	50. 0	62. 8	75. 0	91. 4	182. 8	273. 12	365. 0
5	62. 8	78. 2	93. 12	114. 1	228. 2	342. 3	456. 4
6	75. 0	93. 12	112. 8	136. 14	273. 12	410. 10	547. 8
7	87. 8	109. 6	131. 4	159. 11	319. 6	479. 1	638. 12
8	100. 0	125. 0	150. 0	182. 8	365. 0	547. 8	730. 0
9	112. 8	140. 10	168. 12	205. 5	410. 10	615. 15	821. 4
10	125. 0	156. 4	187. 8	228. 2	456. 4	684. 6	912. 8
11	137. 8	171. 14	206. 4	250. 15	501. 14	752. 13	1003. 12
12	150. 0	187. 8	225. 0	273. 12	547. 8	821. 4	1095. 0
13	162. 8	203. 2	243. 12	296. 9	593. 2	889. 11	1186. 4
14	175. 0	218. 12	262. 8	319. 6	638. 12	958. 2	1277. 8
15	197. 8	234. 6	281. 4	342. 3	684. 6	1026. 9	1368. 12
16	200. 0	250. 0	300. 0	365. 0	730. 0	1095. 0	1460. 0
17	212. 8	265. 10	318. 12	387. 13	775. 10	1163. 7	1551. 4
18	225. 0	281. 4	337. 8	410. 10	821. 4	1231. 14	1642. 8
19	237. 8	296. 14	356. 4	433. 7	866. 14	1300. 5	1733. 12
20	250. 0	312. 8	375. 0	456. 4	912. 8	1368. 12	1825. 0
21	262. 8	328. 2	393. 12	479. 1	958. 2	1437. 3	1916. 4
22	275. 0	343. 12	412. 8	501. 14	1003. 12	1505. 10	2007. 8
23	287. 8	359. 6	431. 4	524. 11	1049. 6	1574. 1	2098. 12
24	300. 0	375. 0	450. 0	547. 8	1095. 0	1642. 8	2190. 0
25	312. 8	390. 10	468. 12	570. 5	1140. 10	1710. 15	2281. 4
26	325. 0	406. 4	487. 8	593. 2	1186. 4	1779. 6	2372. 8
27	337. 8	421. 14	506. 4	615. 15	1231. 14	1847. 13	2463. 12
28	350. 0	437. 8	525. 0	638. 12	1277. 8	1916. 4	2555. 0
29	362. 8	453. 2	543. 12	661. 9	1323. 2	1984. 11	2646. 4
30	375. 0	468. 12	562. 8	684. 6	1368. 12	2053. 2	2737. 8
35	437. 8	546. 14	656. 4	798. 7	1596. 14	2395. 5	3193. 12
40	500. 0	625. 0	750. 0	912. 8	1825. 0	2737. 8	3650. 0
45	562. 8	703. 2	843. 12	1026. 9	2053. 2	3079. 11	4106. 4
50	625. 0	781. 4	937. 8	1140. 10	2281. 4	3421. 14	4562. 8

STORES (Continued).
 RAW SUGAR AND MOLASSES,
Together or Separate.

TWO OUNCES PER DAY FOR EACH PERSON.

No of Persons	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	5. 0	6. 4	7. 8	8. 12	10. 0	11. 4	12. 8	18. 12
2	10. 0	12. 8	15. 0	17. 8	20. 0	22. 8	25. 0	37. 8
3	15. 0	18. 12	22. 8	26. 4	30. 0	33. 12	37. 8	56. 4
4	20. 0	25. 0	30. 0	35. 0	40. 0	45. 0	50. 0	75. 0
5	25. 0	31. 4	37. 8	43. 12	50. 0	56. 4	62. 8	93. 12
6	30. 0	37. 8	45. 0	52. 8	60. 0	67. 8	75. 0	112. 8
7	35. 0	43. 12	52. 8	61. 4	70. 0	78. 12	87. 8	131. 4
8	40. 0	50. 0	60. 0	70. 0	80. 0	90. 0	100. 0	150. 0
9	45. 0	56. 4	67. 8	78. 12	90. 0	101. 4	112. 8	168. 12
10	50. 0	62. 8	75. 0	87. 8	100. 0	112. 8	125. 0	187. 8
11	55. 0	68. 12	82. 8	96. 4	110. 0	123. 12	137. 8	206. 4
12	60. 0	75. 0	90. 0	105. 0	120. 0	135. 0	150. 0	225. 0
13	65. 0	81. 4	97. 8	113. 12	130. 0	146. 4	162. 8	243. 12
14	70. 0	87. 8	105. 0	122. 8	140. 0	157. 8	175. 0	262. 8
15	75. 0	93. 12	112. 8	131. 4	150. 0	168. 12	187. 8	281. 4
16	80. 0	100. 0	120. 0	140. 0	160. 0	180. 0	200. 0	300. 0
17	85. 0	106. 4	127. 8	148. 12	170. 0	191. 4	212. 8	318. 12
18	90. 0	112. 8	135. 0	157. 8	180. 0	202. 8	225. 0	337. 8
19	95. 0	118. 12	142. 8	166. 4	190. 0	213. 12	237. 8	356. 4
20	100. 0	125. 0	150. 0	175. 0	200. 0	225. 0	250. 0	375. 0
21	105. 0	131. 4	157. 8	183. 12	210. 0	236. 4	262. 8	393. 12
22	110. 0	137. 8	165. 0	192. 8	220. 0	247. 8	275. 0	412. 8
23	115. 0	143. 12	172. 8	201. 4	230. 0	258. 12	287. 8	431. 4
24	120. 0	150. 0	180. 0	210. 0	240. 0	270. 0	300. 0	450. 0
25	125. 0	156. 4	187. 8	218. 12	250. 0	281. 4	312. 8	468. 12
26	130. 0	162. 8	195. 0	227. 8	260. 0	293. 8	325. 0	487. 8
27	135. 0	168. 12	202. 8	236. 4	270. 0	303. 12	337. 8	506. 4
28	140. 0	175. 0	210. 0	245. 0	280. 0	315. 0	350. 0	525. 0
29	145. 0	181. 4	217. 8	253. 12	290. 0	326. 4	362. 8	543. 12
30	150. 0	187. 8	225. 0	262. 8	300. 0	337. 8	375. 0	562. 8
35	175. 0	218. 12	262. 8	306. 4	350. 0	393. 12	437. 8	656. 4
40	200. 0	250. 0	300. 0	350. 0	400. 0	450. 0	500. 0	750. 0
45	225. 0	281. 4	337. 8	393. 12	450. 0	506. 4	562. 8	843. 12
50	250. 0	312. 8	375. 0	437. 8	500. 0	562. 8	625. 0	937. 8

STORES (Continued).
RAW SUGAR AND MOLASSES,
Together or Separate

TWO JUNCES PER DAY FOR EACH PERSON.

No. of Persons.	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	25. 0	31. 4	37. 8	45. 10	91. 4	136. 14	182. 8
2	50. 0	62. 8	75. 0	91. 4	182. 8	273. 12	365. 0
3	75. 0	93. 12	112. 8	136. 14	273. 12	410. 10	547. 8
4	100. 0	125. 0	150. 0	182. 8	365. 0	547. 8	730. 0
5	125. 0	156. 4	187. 8	228. 2	456. 4	686. 6	912. 8
6	150. 0	187. 8	225. 0	273. 12	547. 8	821. 4	1095. 0
7	175. 0	218. 12	262. 8	319. 6	638. 12	958. 2	1277. 8
8	200. 0	250. 0	300. 0	365. 0	730. 0	1095. 0	1460. 0
9	225. 0	281. 4	337. 8	410. 10	821. 4	1231. 14	1642. 8
10	250. 0	312. 8	375. 0	456. 4	912. 8	1368. 12	1825. 0
11	275. 0	343. 12	412. 8	501. 14	1003. 12	1505. 10	2007. 8
12	300. 0	375. 0	450. 0	547. 8	1095. 0	1642. 8	2190. 0
13	325. 0	406. 4	487. 8	593. 2	1186. 4	1779. 6	2372. 8
14	350. 0	437. 8	525. 0	638. 12	1277. 8	1916. 4	2555. 0
15	375. 0	468. 12	562. 8	684. 6	1268. 12	2053. 2	2737. 8
16	400. 0	500. 0	600. 0	730. 0	1460. 0	2190. 0	2920. 0
17	425. 0	531. 4	637. 8	775. 10	1551. 4	2326. 14	3102. 8
18	450. 0	562. 8	675. 0	821. 4	1642. 8	2463. 12	3285. 0
19	475. 0	593. 12	712. 8	866. 14	1733. 12	2600. 10	3467. 8
20	500. 0	625. 0	750. 0	912. 8	1825. 0	2737. 8	3650. 0
21	525. 0	656. 4	787. 8	958. 2	1916. 4	2874. 6	3832. 8
22	550. 0	687. 8	825. 0	1003. 12	2007. 8	3011. 4	4015. 0
23	575. 0	718. 12	862. 8	1049. 6	2098. 12	3148. 2	4197. 8
24	600. 0	750. 0	900. 0	1095. 0	2190. 0	3285. 0	4380. 0
25	625. 0	781. 4	937. 8	1140. 10	2281. 4	3421. 14	4562. 8
26	650. 0	812. 8	975. 0	1186. 4	2372. 8	3558. 12	4745. 0
27	675. 0	843. 12	1012. 8	1231. 14	2463. 12	3695. 10	4927. 8
28	700. 0	875. 0	1050. 0	1277. 8	2555. 0	3832. 8	5110. 0
29	725. 0	906. 4	1087. 8	1323. 2	2646. 4	3969. 6	5292. 8
30	750. 0	937. 8	1125. 0	1368. 12	2737. 8	4106. 4	5475. 0
35	875. 0	1093. 12	1312. 8	1596. 14	3193. 12	4790. 10	6387. 8
40	1000. 0	1250. 0	1500. 0	1825. 0	3650. 0	5475. 0	7300. 0
45	1125. 0	1406. 4	1687. 8	2053. 2	4106. 4	6159. 6	8212. 8
50	1250. 0	1562. 8	1875. 0	2281. 4	4562. 8	6848. 12	9125. 0

STORES (Continued).

BRITISH REFINED SUGAR.

THREE OUNCES PER DAY, MASTER, EACH MATE AND CABIN PASSENGER.

No of Persons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	7. 3	9. 6	11. 4	13. 2	15. 0	16. 14	18. 12	28. 2
2	15. 0	18. 12	22. 8	25. 4	30. 0	33. 12	37. 8	56. 4
3	22. 8	28. 2	33. 12	39. 6	45. 0	50. 10	56. 4	84. 6
4	30. 0	37. 8	45. 0	52. 8	60. 0	67. 8	75. 0	112. 8
5	37. 8	46. 14	56. 4	65. 10	75. 0	84. 6	93. 12	140. 10
6	45. 0	56. 4	67. 8	78. 12	90. 0	101. 4	112. 8	168. 12
7	52. 8	65. 10	78. 12	91. 14	105. 0	118. 2	131. 4	196. 14
8	60. 0	75. 0	90. 0	105. 0	120. 0	135. 0	150. 0	225. 0
9	67. 8	84. 6	101. 4	118. 2	135. 0	151. 14	168. 12	253. 2
10	75. 0	93. 12	112. 8	131. 4	150. 0	168. 12	187. 8	281. 4
11	82. 8	103. 2	123. 12	144. 6	165. 0	185. 10	206. 4	309. 6
12	90. 0	112. 8	135. 0	157. 8	180. 0	202. 8	225. 0	337. 8
13	97. 8	121. 14	146. 4	170. 10	195. 0	219. 6	243. 12	365. 10
14	105. 0	131. 4	157. 8	183. 12	210. 0	236. 4	262. 8	393. 12
15	112. 8	140. 10	168. 12	196. 14	225. 0	253. 2	281. 4	421. 14
16	120. 0	150. 0	180. 0	210. 0	240. 0	270. 0	300. 0	450. 0
17	127. 8	159. 6	191. 4	223. 2	255. 0	286. 14	318. 12	478. 2
18	135. 0	168. 12	202. 8	236. 4	270. 0	303. 12	337. 8	506. 4
19	142. 8	178. 2	213. 12	249. 6	285. 0	320. 10	356. 4	534. 6
20	150. 0	187. 8	225. 0	262. 8	300. 0	337. 8	375. 0	562. 8
21	157. 8	196. 14	236. 4	275. 10	315. 0	354. 6	393. 12	590. 10
22	165. 0	206. 4	247. 8	288. 12	330. 0	371. 4	412. 8	618. 12
23	172. 8	215. 10	258. 12	301. 14	345. 0	388. 2	431. 4	646. 14
24	180. 0	225. 0	270. 0	315. 0	360. 0	405. 0	450. 0	675. 0
25	187. 8	234. 6	281. 4	328. 2	375. 0	421. 14	468. 12	703. 2
26	195. 0	243. 12	292. 8	341. 4	390. 0	438. 12	487. 8	731. 4
27	202. 8	253. 2	303. 12	354. 6	405. 0	455. 10	506. 4	759. 6
28	210. 0	262. 8	315. 0	367. 8	420. 0	472. 8	525. 0	787. 8
29	217. 8	271. 14	326. 4	380. 10	435. 0	489. 6	543. 12	815. 10
30	225. 0	281. 4	337. 8	393. 12	450. 0	506. 4	562. 8	843. 12
35	262. 8	328. 2	393. 12	459. 6	525. 0	590. 10	656. 4	984. 6
40	300. 0	375. 0	450. 0	525. 0	600. 0	675. 0	750. 0	1125. 0
45	337. 8	421. 14	506. 4	590. 10	675. 0	759. 6	843. 12	1265. 10
50	375. 0	468. 12	562. 8	656. 4	750. 0	843. 12	937. 8	1406. 4

STORES (Continued).
BRITISH REFINED SUGAR.

Together or Separate.

THREE OUNCES PER DAY, MASTER, EACH MATE, AND EACH
CABIN PASSENGER.

No. of Persons.	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	37. 8	46. 14	56. 4	68. 7	136. 14	205. 5	273. 12
2	75. 0	93. 12	112. 8	136. 14	273. 12	410. 10	547. 8
3	112. 8	140. 10	168. 12	205. 5	410. 10	615. 15	821. 4
4	150. 0	187. 8	225. 0	273. 12	547. 8	821. 4	1095. 0
5	187. 8	234. 6	281. 4	342. 3	684. 6	1026. 9	1368. 12
6	225. 0	281. 4	337. 8	410. 10	821. 4	1231. 14	1642. 8
7	262. 8	328. 2	393. 12	479. 1	958. 2	1437. 3	1916. 4
8	300. 0	375. 0	450. 0	547. 8	1095. 0	1642. 8	2190. 0
9	337. 8	421. 14	506. 4	615. 15	1231. 14	1847. 13	2463. 12
10	375. 0	468. 12	562. 8	684. 6	1368. 12	2053. 2	2737. 8
11	412. 8	515. 10	618. 12	752. 13	1505. 10	2258. 7	3011. 4
12	450. 0	562. 8	675. 0	821. 4	1642. 8	2463. 12	3285. 0
13	487. 8	609. 6	731. 4	889. 11	1779. 6	2669. 1	3558. 12
14	525. 0	656. 4	787. 8	958. 2	1916. 4	2874. 6	3832. 8
15	562. 8	703. 2	843. 12	1026. 9	2053. 2	3079. 11	4106. 4
16	600. 0	750. 0	900. 0	1095. 0	2190. 0	3285. 0	4380. 0
17	637. 8	796. 14	956. 4	1163. 7	2326. 14	3490. 5	4653. 12
18	675. 0	843. 12	1012. 8	1231. 14	2463. 12	3695. 10	4927. 8
19	712. 8	890. 10	1068. 12	1300. 5	2600. 10	3900. 15	5201. 4
20	750. 0	937. 8	1125. 0	1368. 12	2737. 8	4106. 4	5475. 0
21	787. 8	984. 6	1181. 4	1437. 3	2874. 6	4311. 9	5748. 12
22	825. 0	1031. 4	1237. 8	1515. 10	3011. 4	4516. 14	6022. 8
23	862. 8	1078. 2	1293. 12	1574. 1	3148. 2	4722. 3	6296. 4
24	900. 0	1125. 0	1350. 0	1642. 8	3285. 0	4927. 8	6570. 0
25	937. 8	1171. 14	1406. 4	1710. 15	3421. 14	5132. 13	6813. 12
26	975. 0	1218. 12	1462. 8	1779. 6	3558. 12	5338. 2	7117. 8
27	1012. 8	1265. 10	1518. 12	1847. 13	3695. 10	5543. 7	7391. 4
28	1050. 0	1312. 8	1575. 0	1916. 4	3832. 8	5748. 12	7665. 0
29	1087. 8	1359. 6	1631. 4	1984. 11	3969. 6	5954. 1	7928. 12
30	1125. 0	1406. 4	1687. 8	2053. 2	4106. 4	6159. 6	8212. 8
35	1312. 8	1610. 10	1968. 12	2395. 5	4790. 10	7185. 15	9581. 4
40	1500. 0	1875. 0	2250. 0	2737. 8	5475. 0	8212. 8	10950. 0
45	1687. 8	2119. 6	2531. 4	3079. 11	6159. 6	9239. 1	12318. 12
50	1875. 0	2343. 12	2812. 8	3421. 14	6843. 12	10265. 10	13678. 8

STORES (Continued).

BRITISH MANUFACTURED TOBACCO, OR FOREIGN SEGARS,
Together or Separate.

HALF-OUNCE PER DAY FOR EACH PERSON.

The allowance of Tobacco is to be calculated for each person on board—that of Foreign Segars—for the Master, each Mate, and each Cabin Passenger.

No. of Persons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	1. 4	1. 9	1. 14	2. 3	2. 8	2. 13	3. 2	4. 11
2	2. 8	3. 2	3. 12	4. 6	5. 0	5. 10	6. 4	9. 6
3	3. 12	4. 11	5. 10	6. 9	7. 8	8. 7	9. 6	14. 1
4	5. 0	6. 4	7. 8	8. 12	10. 0	11. 4	12. 8	18. 12
5	6. 4	7. 13	9. 6	10. 15	12. 8	14. 1	15. 10	23. 7
6	7. 8	9. 6	11. 4	13. 2	15. 0	16. 14	18. 12	28. 2
7	8. 12	10. 15	13. 2	15. 5	17. 8	19. 11	21. 14	32. 13
8	10. 0	12. 8	15. 0	17. 8	20. 0	22. 8	25. 0	37. 8
9	11. 4	14. 1	16. 14	19. 11	22. 8	25. 5	28. 2	42. 3
10	12. 8	15. 10	18. 12	21. 14	25. 0	28. 2	31. 4	46. 14
11	13. 12	17. 3	20. 10	24. 1	27. 8	30. 15	34. 6	51. 9
12	15. 0	18. 12	22. 8	26. 4	30. 0	33. 12	37. 8	56. 4
13	16. 4	20. 5	24. 6	28. 7	32. 8	36. 9	40. 10	60. 15
14	17. 8	21. 14	26. 4	30. 10	35. 0	39. 6	43. 12	65. 10
15	18. 12	23. 7	28. 2	32. 13	37. 8	42. 3	46. 14	70. 5
16	20. 0	25. 0	30. 0	35. 0	40. 0	45. 0	50. 0	75. 0
17	21. 4	26. 9	31. 14	37. 3	42. 8	47. 13	53. 2	79. 11
18	22. 8	28. 2	33. 12	39. 6	45. 0	50. 10	56. 4	84. 6
19	23. 12	29. 11	35. 10	41. 9	47. 8	53. 7	59. 6	89. 1
20	25. 0	31. 4	37. 8	43. 12	50. 0	56. 4	62. 8	93. 12
21	26. 4	32. 13	39. 6	45. 15	52. 8	59. 1	65. 10	98. 7
22	27. 8	34. 6	41. 4	48. 2	55. 0	61. 14	68. 12	103. 2
23	28. 12	35. 15	43. 2	50. 5	57. 8	64. 11	71. 14	107. 13
24	30. 0	37. 8	45. 0	52. 8	60. 0	67. 8	75. 0	112. 8
25	31. 4	39. 1	46. 14	54. 11	62. 8	70. 5	78. 2	117. 3
26	32. 8	40. 10	48. 12	56. 14	65. 0	73. 2	81. 4	121. 14
27	33. 12	42. 3	50. 10	59. 1	67. 8	75. 15	84. 6	126. 9
28	35. 0	43. 12	52. 8	61. 4	70. 0	78. 12	87. 8	131. 4
29	36. 4	45. 5	54. 6	63. 7	72. 8	81. 9	90. 10	135. 15
30	37. 8	46. 14	56. 4	65. 10	75. 0	84. 6	93. 12	140. 10
35	43. 12	54. 11	65. 10	76. 9	87. 8	98. 7	109. 6	164. 1
40	50. 0	62. 8	75. 0	87. 8	100. 0	112. 8	125. 0	187. 8
45	56. 4	70. 5	84. 6	98. 7	112. 8	126. 9	140. 10	210. 15
50	62. 8	78. 2	93. 12	109. 6	125. 0	140. 10	156. 4	234. 6

STORES (Continued).

BRITISH MANUFACTURED TOBACCO, OR FOREIGN SEGARS

Together or Separate.

HALF OUNCE PER DAY FOR EACH PERSON.

The allowance of Tobacco is to be calculated for each person on board—that of Foreign Segars—for the Master, each Mate, and each Cabin Passenger.

No of Persons.	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	6. 4	7.13	9. 6	11. 6	22.13	34. 3	45.10
2	12. 8	15.10	18.12	22.13	45.10	68. 7	91. 4
3	18.12	23. 7	28. 2	34. 3	68. 7	102.10	136.14
4	25. 0	31. 4	37. 8	45.10	91. 4	136.14	182. 8
5	31. 4	39. 1	46.14	57. 0	114. 1	171. 1	228. 2
6	37. 8	46.14	56. 4	68. 7	136.14	205. 5	273.12
7	43.12	54.11	65.10	79.13	159.11	239. 8	319. 6
8	50. 0	62. 8	75. 0	91. 4	182. 8	273.12	365. 0
9	56. 4	70. 5	84. 6	102.10	205. 5	307.15	419.10
10	62. 8	78. 2	93.12	114. 1	228. 2	342. 3	456. 4
11	68.12	85.15	103. 2	125. 7	250.15	376. 6	501.14
12	75. 0	93.12	112. 8	136.14	273.12	410.10	547. 8
13	81. 4	101. 9	121.14	148. 4	296. 9	444.13	593. 2
14	87. 8	109. 6	131. 4	159.11	319. 6	479. 1	638.12
15	93.12	117. 3	140.10	171. 1	342. 3	513. 4	684. 6
16	100. 0	125. 0	150. 0	182. 8	365. 0	517. 8	730. 0
17	106. 4	132.13	159. 6	193.14	387.13	581.11	775.10
18	112. 8	140.10	168.12	205. 5	410.10	615.15	821. 4
19	118.12	148. 7	178. 2	216.11	433. 7	659. 2	866.14
20	125. 0	156. 4	187. 8	228. 2	456. 4	684. 6	912. 8
21	131. 4	164. 1	196.14	239. 8	479. 1	718. 9	958. 2
22	137. 8	171.14	206. 4	250.15	501.14	752.13	1003.12
23	143.12	179.11	215.10	262. 5	524.11	787. 0	1049. 6
24	150. 0	187. 8	225. 0	273.12	547. 8	821. 4	1095. 0
25	156. 4	195. 5	234. 6	285. 2	570. 5	855. 7	1140.10
26	162. 8	203. 2	243.12	296. 9	593. 2	889.11	1186. 4
27	168.12	210.15	253. 2	307.15	615.15	923.14	1231.14
28	175. 0	218.12	262. 8	319. 6	638.12	958. 2	1277. 8
29	181. 4	226. 9	271.14	330.12	661. 9	992. 5	1323. 2
30	187. 8	234. 6	281. 4	342. 3	684. 6	1026. 9	1368.12
35	218.12	273. 7	328. 2	399. 3	98. 7	1197.10	1596.14
40	250. 0	312. 8	375. 0	456. 4	912. 8	1368.12	1825. 0
45	281. 4	351. 9	421.14	513. 4	1026. 9	1539.13	2053. 2
50	312. 8	390.10	468.12	570. 5	1140.10	1710.15	2281. 4

STORES (Continued).

SPIRITS.

HALF-PINT PER DAY FOR EACH PERSON.

No. of Persons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	ls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.
1	2. 8	3. 2	3. 12	4. 6	5. 0	5. 10	6. 4	9. 6
2	5. 0	6. 4	7. 8	8. 12	10. 0	11. 4	12. 8	18. 12
3	7. 8	9. 6	11. 4	13. 2	15. 0	16. 14	18. 12	28. 2
4	10. 0	12. 8	15. 0	17. 8	20. 0	22. 8	25. 0	37. 8
5	12. 8	15. 10	18. 12	21. 14	25. 0	28. 2	31. 4	46. 14
6	15. 0	18. 12	22. 8	26. 4	30. 0	33. 12	37. 8	56. 4
7	17. 8	21. 14	26. 4	30. 10	35. 0	39. 6	43. 12	65. 10
8	20. 0	25. 0	30. 0	35. 0	40. 0	45. 0	50. 0	75. 0
9	22. 8	28. 2	33. 12	39. 6	45. 0	50. 10	56. 4	84. 6
10	25. 0	31. 4	37. 8	43. 12	50. 0	56. 4	62. 8	93. 12
11	27. 8	34. 6	41. 4	48. 2	55. 0	61. 14	68. 12	103. 2
12	30. 0	37. 8	45. 0	52. 8	60. 0	67. 8	75. 0	112. 8
15	32. 8	40. 10	48. 12	56. 14	65. 0	73. 2	81. 4	121. 14
14	35. 0	43. 12	52. 8	61. 4	70. 0	78. 12	87. 8	131. 4
15	37. 8	46. 14	56. 4	65. 10	75. 0	84. 6	93. 12	140. 10
16	40. 0	50. 0	60. 0	70. 0	80. 0	90. 0	100. 0	150. 0
17	42. 8	53. 2	63. 12	74. 6	85. 0	95. 10	106. 4	159. 6
18	45. 0	56. 4	67. 8	78. 12	90. 0	101. 4	112. 8	168. 12
19	47. 8	59. 6	71. 4	83. 2	95. 0	106. 14	118. 12	178. 2
20	50. 0	62. 8	75. 0	87. 8	100. 0	112. 8	125. 0	187. 8
21	52. 8	65. 10	78. 12	91. 14	105. 0	118. 2	131. 4	196. 14
22	55. 0	68. 12	82. 8	96. 4	110. 0	123. 12	137. 8	206. 4
23	57. 8	71. 14	86. 4	100. 10	115. 0	129. 6	143. 12	215. 10
24	60. 0	75. 0	90. 0	105. 0	120. 0	135. 0	150. 0	225. 0
25	62. 8	78. 2	93. 12	109. 6	125. 0	140. 10	156. 4	234. 6
26	65. 0	81. 4	97. 8	113. 12	130. 0	146. 4	162. 8	243. 12
27	67. 8	84. 6	101. 4	118. 2	135. 0	151. 14	168. 12	253. 2
28	70. 0	87. 8	105. 0	122. 8	140. 0	157. 8	175. 0	262. 8
29	72. 8	90. 10	108. 12	126. 14	145. 0	163. 2	181. 4	271. 14
30	75. 0	93. 12	112. 8	131. 4	150. 0	168. 12	187. 8	281. 4
35	87. 8	109. 6	131. 4	153. 2	175. 0	196. 14	218. 12	328. 2
40	100. 0	125. 0	150. 0	175. 0	200. 0	225. 0	250. 0	375. 0
45	112. 8	143. 10	168. 12	196. 14	225. 0	253. 2	281. 4	421. 14
50	125. 0	156. 4	187. 8	218. 12	250. 0	281. 4	312. 8	468. 12

STORES (Continued).

SPIRITS.

HALF-PINT PER DAY FOR EACH PERSON.

No. of Persons.	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.	gls. 16ths.
1	12. 8	15. 10	18. 12	22. 13	45. 10	68. 7	91. 4
2	25. 0	31. 4	37. 8	45. 10	91. 4	136. 14	182. 8
3	37. 8	46. 14	56. 4	68. 7	136. 14	205. 5	273. 12
4	50. 0	62. 8	75. 0	91. 4	182. 8	273. 12	365. 0
5	62. 8	78. 2	93. 12	114. 1	228. 2	342. 3	456. 4
6	75. 0	93. 12	112. 8	136. 14	273. 12	410. 10	547. 8
7	87. 8	109. 6	131. 4	159. 11	319. 6	479. 1	638. 12
8	100. 0	125. 0	150. 0	182. 8	365. 0	547. 8	730. 0
9	112. 8	140. 10	168. 12	205. 5	410. 10	615. 15	821. 4
10	125. 0	156. 4	187. 8	228. 2	456. 4	684. 6	912. 8
11	137. 8	171. 14	206. 4	250. 15	501. 14	752. 13	1003. 12
12	150. 0	187. 8	225. 0	273. 12	547. 8	821. 4	1095. 0
13	162. 8	203. 2	243. 12	296. 9	593. 2	889. 11	1186. 4
14	175. 0	218. 12	262. 8	319. 6	638. 12	958. 2	1277. 8
15	187. 8	234. 6	281. 4	342. 3	684. 6	1026. 9	1368. 12
16	200. 0	250. 0	300. 0	365. 0	730. 0	1095. 0	1460. 0
17	212. 8	265. 10	318. 12	387. 13	775. 10	1163. 7	1551. 4
18	225. 0	281. 4	337. 8	410. 10	821. 4	1231. 14	1642. 8
19	237. 8	296. 14	356. 4	433. 7	866. 14	1300. 5	1733. 12
20	250. 0	312. 8	375. 0	456. 4	912. 8	1368. 12	1825. 0
21	262. 8	328. 2	393. 12	479. 1	958. 2	1437. 3	1916. 4
22	275. 0	343. 12	412. 8	501. 14	1003. 12	1505. 10	2007. 8
23	287. 8	359. 6	431. 4	524. 11	1049. 6	1574. 1	2098. 12
24	300. 0	375. 0	450. 0	547. 8	1095. 0	1642. 8	2190. 0
25	312. 8	390. 10	468. 12	570. 5	1140. 10	1710. 15	2281. 4
26	325. 0	406. 4	487. 8	593. 2	1186. 4	1779. 6	2372. 8
27	337. 8	421. 14	506. 4	615. 15	1231. 14	1847. 13	2463. 12
28	350. 0	437. 8	525. 0	638. 12	1277. 8	1916. 4	2555. 0
29	362. 8	453. 2	543. 12	661. 9	1323. 2	1984. 11	2646. 4
30	375. 0	468. 12	562. 8	684. 6	1368. 12	2053. 2	2737. 8
35	437. 8	546. 14	656. 4	798. 7	1596. 14	2395. 5	3193. 12
40	500. 0	625. 0	750. 0	912. 8	1825. 0	2737. 8	3650. 0
45	562. 8	703. 2	843. 12	1026. 9	2053. 2	3079. 11	4106. 4
50	625. 0	781. 4	937. 8	1140. 10	2281. 4	3421. 14	4562. 8

STORES (Continued).

BEER AND WINE.

QUART PER DAY OF EACH.

The allowance of Beer is to be calculated for the Master, each Mate and each Passenger,—that of Wine,—for the Master, each Mate, and each Cabin Passenger.

No. of Persons	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.
1	10. 0	12. 2	15. 0	17. 2	20. 0	22. 2	25. 0	37. 2
2	20. 0	25. 0	30. 0	35. 0	40. 0	45. 0	50. 0	75. 0
3	30. 0	37. 2	45. 0	52. 2	60. 0	67. 2	75. 0	112. 2
4	40. 0	50. 0	60. 0	70. 0	80. 0	90. 0	100. 0	150. 0
5	50. 0	62. 2	75. 0	87. 2	100. 0	112. 2	125. 0	187. 2
6	60. 0	75. 0	90. 0	105. 0	120. 0	135. 0	150. 0	225. 0
7	70. 0	87. 2	105. 0	122. 2	140. 0	157. 2	175. 0	262. 2
8	80. 0	100. 0	120. 0	140. 0	160. 0	180. 0	200. 0	300. 0
9	90. 0	112. 2	135. 0	157. 2	180. 0	202. 2	225. 0	337. 2
10	100. 0	125. 0	150. 0	175. 0	200. 0	225. 0	250. 0	375. 0
11	110. 0	137. 2	165. 0	192. 2	220. 0	247. 2	275. 0	412. 2
12	120. 0	150. 0	180. 0	210. 0	240. 0	270. 0	300. 0	450. 0
13	130. 0	162. 2	195. 0	227. 2	260. 0	292. 2	325. 0	487. 2
14	140. 0	175. 0	210. 0	245. 0	280. 0	315. 0	350. 0	525. 0
15	150. 0	187. 2	225. 0	262. 2	300. 0	337. 2	375. 0	562. 2
16	160. 0	200. 0	240. 0	280. 0	320. 0	360. 0	400. 0	600. 0
17	170. 0	212. 2	255. 0	297. 2	340. 0	382. 2	425. 0	637. 2
18	180. 0	225. 0	270. 0	315. 0	360. 0	405. 0	450. 0	675. 0
19	190. 0	237. 2	285. 0	332. 2	380. 0	427. 2	475. 0	712. 2
20	200. 0	250. 0	300. 0	350. 0	400. 0	450. 0	500. 0	750. 0
21	210. 0	262. 2	315. 0	367. 2	420. 0	472. 2	525. 0	787. 2
22	220. 0	275. 0	330. 0	385. 0	440. 0	495. 0	550. 0	825. 0
23	230. 0	287. 2	345. 0	402. 2	460. 0	517. 2	575. 0	862. 2
24	240. 0	300. 0	360. 0	420. 0	480. 0	540. 0	600. 0	900. 0
25	250. 0	312. 2	375. 0	437. 2	500. 0	562. 2	625. 0	937. 2
26	260. 0	325. 0	390. 0	455. 0	520. 0	585. 0	650. 0	975. 0
27	270. 0	337. 2	405. 0	472. 2	540. 0	607. 2	675. 0	1012. 2
28	280. 0	350. 0	420. 0	490. 0	560. 0	630. 0	700. 0	1050. 0
29	290. 0	362. 2	435. 0	507. 2	580. 0	652. 2	725. 0	1087. 2
30	300. 0	375. 0	450. 0	525. 0	600. 0	675. 0	750. 0	1125. 0
35	350. 0	437. 2	525. 0	612. 2	700. 0	787. 2	875. 0	1312. 2
40	400. 0	500. 0	600. 0	700. 0	800. 0	900. 0	1000. 0	1500. 0
45	450. 0	562. 2	675. 0	787. 2	900. 0	1012. 2	1125. 0	1687. 2
50	500. 0	625. 0	750. 0	875. 0	1000. 0	1125. 0	1250. 0	1875. 0

STORES (Continued).

BEER AND WINE.

QUART PER DAY OF EACH.

The allowance of Beer is to be calculated for the Master, each Mate and each Passenger,—that of Wine,—for the Master, each Mate, and each Cabin Passenger.

No. of Persons.	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.	gls. 4ths.
1	50. 0	62. 2	75. 0	91. 1	182. 2	273. 3	365. 0
2	100. 0	125. 0	150. 0	182. 2	365. 0	547. 2	730. 0
3	150. 0	187. 2	225. 0	273. 3	547. 2	821. 1	1095. 0
4	200. 0	250. 0	300. 0	365. 0	730. 0	1095. 0	1460. 0
5	250. 0	312. 2	375. 0	456. 1	912. 2	1368. 3	1825. 0
6	300. 0	375. 0	450. 0	547. 2	1095. 0	1642. 2	2190. 0
7	350. 0	437. 2	525. 0	638. 3	1277. 2	1916. 1	2555. 0
8	400. 0	500. 0	600. 0	730. 0	1460. 0	2190. 0	2920. 0
9	450. 0	562. 2	675. 0	821. 1	1642. 2	2463. 3	3285. 0
10	500. 0	625. 0	750. 0	912. 2	1825. 0	2737. 2	3650. 0
11	550. 0	687. 2	825. 0	1003. 3	2007. 2	3011. 1	4015. 0
12	600. 0	750. 0	900. 0	1095. 0	2190. 0	3285. 0	4380. 0
13	650. 0	812. 2	975. 0	1186. 1	2372. 2	3558. 3	4745. 0
14	700. 0	875. 0	1050. 0	1277. 2	2555. 0	3832. 2	5110. 0
15	750. 0	937. 2	1125. 0	1368. 3	2737. 2	4106. 1	5475. 0
16	800. 0	1000. 0	1200. 0	1460. 0	2920. 0	4380. 0	5840. 0
17	850. 0	1062. 2	1275. 0	1551. 1	3102. 2	4653. 3	6205. 0
18	900. 0	1125. 0	1350. 0	1642. 2	3285. 0	4927. 2	6570. 0
19	950. 0	1187. 2	1425. 0	1733. 3	3167. 2	5201. 1	6935. 0
20	1000. 0	1250. 0	1500. 0	1825. 0	3650. 0	5475. 0	7300. 0
21	1050. 0	1312. 2	1575. 0	1916. 1	3832. 2	5748. 3	7665. 0
22	1100. 0	1375. 0	1650. 0	2007. 2	4015. 0	6022. 2	8030. 0
23	1150. 0	1437. 2	1725. 0	2098. 3	4197. 2	6296. 1	8395. 0
24	1200. 0	1500. 0	1800. 0	2190. 0	4380. 0	6570. 0	8760. 0
25	1250. 0	1562. 2	1875. 0	2281. 1	4562. 2	6843. 3	9125. 0
26	1300. 0	1625. 0	1950. 0	2372. 2	4745. 0	7117. 2	9490. 0
27	1350. 0	1687. 2	2025. 0	2463. 3	4927. 2	7391. 1	9855. 0
28	1400. 0	1750. 0	2100. 0	2555. 0	5110. 0	7665. 0	10220. 0
29	1450. 0	1812. 2	2175. 0	2646. 1	5292. 2	7938. 3	10585. 0
30	1500. 0	1875. 0	2250. 0	2737. 2	5475. 0	8212. 2	10950. 0
35	1750. 0	2187. 2	2625. 0	3193. 3	6387. 2	9581. 1	12775. 0
40	2000. 0	2500. 0	3000. 0	3650. 0	7300. 0	10950. 0	14600. 0
45	2250. 0	2812. 2	3375. 0	4106. 1	8212. 2	12318. 3	16425. 0
50	2500. 0	3125. 0	3750. 0	4562. 2	9125. 0	13687. 2	18250. 0

STORES (Continued).

S O A P.

HALF-OUNCE PER DAY FOR EACH PERSON.

No. of Prisons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	1. 4	1. 9	1.14	2. 3	2. 8	2.13	3. 2	4.11
2	2. 8	3. 2	3.12	4. 6	5. 0	5.10	6. 4	9. 6
3	3.12	4.11	5.10	6. 9	7. 8	8. 7	9. 6	14. 1
4	5. 0	6. 4	7. 8	8.12	10. 0	11. 4	12. 8	18.12
5	6. 4	7.13	9. 6	10.15	12. 8	14. 1	15.10	23. 7
6	7. 8	9. 6	11. 4	13. 2	15. 0	16.14	18.12	28. 2
7	8.12	10.15	13. 2	15. 5	17. 8	19.11	21.14	32.13
8	10. 0	12. 8	15. 0	17. 8	20. 0	22. 8	25. 0	37. 8
9	11. 4	14. 1	16.14	19.11	22. 8	25. 5	28. 2	42. 3
10	12. 8	15.10	18.12	21.14	25. 0	28. 2	31. 4	46.14
11	13.12	17. 3	20.10	24. 1	27. 8	30.15	34. 6	51. 9
12	15. 0	18.12	22. 8	26. 4	30. 0	33.12	37. 8	56. 4
13	16. 4	20. 5	24. 6	28. 7	32. 8	36. 9	40.10	60.15
14	17. 8	21.14	26. 4	30.10	35. 0	39. 6	43.12	65.10
15	18.12	23. 7	28. 2	32.13	37. 8	42. 3	46.14	70. 5
16	20. 0	25. 0	30. 0	35. 0	40. 0	45. 0	50. 0	75. 0
17	21. 4	26. 9	31.14	37. 3	42. 8	47.13	53. 2	79.11
18	22. 8	28. 2	33.12	39. 6	45. 0	50.10	56. 4	84. 6
19	23.12	29.11	35.10	41. 9	47. 8	53. 7	59. 6	89. 1
20	25. 0	31. 4	37. 8	43.12	50. 0	56. 4	62. 8	93.12
21	26. 4	32.13	39. 6	45.15	52. 8	59. 1	65.10	98. 7
22	27. 8	34. 6	41. 4	48. 2	55. 0	61.14	68.12	103. 2
23	28.12	35.15	43. 2	50. 5	57. 8	64.11	71.14	107.13
24	30. 0	37. 8	45. 0	52. 8	60. 0	67. 8	75. 0	112. 8
25	31. 4	39. 1	46.14	54.11	62. 8	70. 5	78. 2	117. 3
26	32. 8	40.10	48.12	56.14	65. 0	73. 2	81. 4	121.14
27	33.12	42. 3	50.10	59. 1	67. 8	75.15	84. 6	126. 9
28	35. 0	43.12	52. 8	61. 4	70. 0	78.12	87. 8	131. 4
29	36. 4	45. 5	54. 6	63. 7	72. 8	81. 9	90.10	135.15
30	37. 8	46.14	56. 4	65.10	75. 0	84. 6	93.12	140.10
35	43.12	51.11	65.10	76. 9	87. 8	98. 7	109. 6	164. 1
40	50. 0	62. 8	75. 0	87. 8	100. 0	112. 8	125. 0	187. 8
45	56. 4	70. 5	84. 6	98. 7	112. 8	126. 9	140.10	210.15
50	62. 8	78. 2	93.12	109. 6	125. 0	140.10	156. 4	224. 6

STORES (Continued).

S O A P.

HALF-OUNCE PER DAY FOR EACH PERSON.

No. of Persons	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	6. 4	7.13	9. 6	11. 6	22.13	34. 3	45.10
2	12. 8	15.10	18.12	22.13	45.10	68. 7	91. 4
3	18.12	23. 7	28. 2	34. 3	68. 7	102.10	136.14
4	25. 0	31. 4	37. 8	45.10	91. 4	136.14	182. 8
5	31. 4	39. 1	46.14	57. 0	114. 1	171. 1	228. 2
6	37. 8	46.14	56. 4	68. 7	136.14	205. 5	273.12
7	43.12	54.11	65.10	79.13	159.11	239. 8	319. 6
8	50. 0	62. 8	75. 0	91. 4	182. 8	273.12	365. 0
9	56. 4	70. 5	84. 6	102.10	205. 5	307.15	410.10
10	62. 8	78. 2	93.12	114. 1	228. 2	342. 3	456. 4
11	68.12	85.15	103. 2	125. 7	250.16	376. 6	501.14
12	75. 0	93.12	112. 8	136.14	273.12	410.10	547. 8
13	81. 4	101. 9	121.14	148. 4	296. 9	444.13	593. 2
14	87. 8	109. 6	131. 4	159.11	319. 6	479. 1	638.12
15	93.12	117. 3	140.10	171. 1	342. 3	513. 4	684. 6
16	100. 0	125. 0	150. 0	182. 8	365. 0	547. 8	730. 0
17	106. 4	132.13	159. 6	193.14	387.13	581.11	775.10
18	112. 8	140.10	168.12	205. 5	410.10	615.15	821. 4
19	118.12	148. 7	178. 2	216.11	433. 7	659. 2	866.14
20	125. 0	156. 4	187. 8	228. 2	456. 4	684. 6	912. 8
21	131. 4	164. 1	196.14	239. 8	479. 1	718. 9	958. 2
22	137. 8	171.14	206. 4	250.15	501.14	752.13	1003.12
23	143.12	179.11	215.10	262. 5	524.11	787. 0	1049. 6
24	150. 0	187. 8	225. 0	273.12	547. 8	821. 4	1095. 0
25	156. 4	195. 5	234. 6	285. 2	570. 5	855. 7	1141.10
26	162. 8	203. 2	243.12	296. 9	593. 2	889.11	1186. 4
27	168.12	210.15	253. 2	307.15	615.15	923.14	1231.14
28	175. 0	218.12	262. 8	319. 6	638.12	958. 2	1277. 8
29	181. 4	226. 9	271.14	330.12	661. 9	992. 5	1323. 2
30	187. 8	234. 6	281. 4	342. 3	684. 6	1026. 9	1368.12
35	218.12	273. 7	328. 2	399. 3	798. 7	1197.10	1596.14
40	250. 0	312. 8	375. 0	456. 4	912. 8	1368.12	1825. 0
45	281. 4	351. 9	421.14	513. 4	1026. 9	1539.13	2058. 2
50	312. 8	391.10	468.12	570. 5	1140.10	1710.15	2281. 4

STORES (Continued).

DRIED FRUIT AND RICE.

TWO POUNDS PER WEEK OF EACH, CREW AND PASSENGERS.

No. of Persons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	11. 7	14. 5	17. 2	20. 0	22. 14	25. 11	28. 9	42. 14
2	22. 14	28. 9	34. 5	40. 0	45. 11	51. 7	57. 2	85. 11
3	34. 5	42. 14	51. 7	60. 0	68. 9	77. 2	85. 11	128. 9
4	45. 11	57. 2	68. 9	80. 0	91. 7	102. 14	114. 5	171. 7
5	57. 2	71. 7	85. 11	100. 0	114. 5	128. 9	142. 14	214. 5
6	68. 9	85. 11	102. 14	120. 0	137. 2	154. 5	171. 7	257. 2
7	80. 0	100. 0	120. 0	140. 0	160. 0	180. 0	200. 0	300. 0
8	91. 7	114. 5	137. 2	160. 0	182. 14	205. 11	228. 9	342. 14
9	102. 14	128. 9	154. 5	180. 0	205. 11	231. 7	257. 2	385. 11
10	114. 5	142. 14	171. 7	200. 0	228. 9	257. 2	285. 11	428. 9
11	125. 11	157. 2	188. 9	220. 0	251. 7	282. 14	314. 5	471. 7
12	137. 2	171. 7	205. 11	240. 0	274. 5	308. 9	342. 14	514. 5
13	148. 9	185. 11	222. 14	260. 0	297. 2	334. 5	371. 7	557. 2
14	160. 0	200. 0	240. 0	280. 0	320. 0	360. 0	400. 0	600. 0
15	171. 7	214. 5	257. 2	300. 0	342. 14	385. 11	428. 9	642. 14
16	182. 14	228. 9	274. 5	320. 0	365. 11	411. 7	457. 2	685. 11
17	194. 5	242. 14	291. 7	340. 0	388. 9	437. 2	485. 11	728. 9
18	205. 11	257. 2	308. 9	360. 0	411. 7	462. 14	514. 5	771. 7
19	217. 2	271. 7	325. 11	380. 0	434. 5	488. 9	542. 14	814. 5
20	228. 9	285. 11	342. 14	400. 0	457. 2	514. 5	571. 7	857. 2
21	240. 0	300. 0	360. 0	420. 0	480. 0	540. 0	600. 0	900. 0
22	251. 7	314. 5	377. 2	440. 0	502. 14	565. 11	628. 9	942. 14
23	262. 14	328. 9	394. 5	460. 0	525. 11	591. 7	657. 2	985. 11
24	274. 5	342. 14	411. 7	480. 0	548. 9	617. 2	685. 11	1028. 9
25	285. 11	357. 2	428. 9	500. 0	571. 7	642. 14	714. 5	1071. 7
26	297. 2	371. 7	445. 11	520. 0	594. 5	668. 9	742. 14	1114. 5
27	308. 9	385. 11	462. 14	540. 0	617. 2	694. 5	771. 7	1157. 2
28	320. 0	400. 0	480. 0	560. 0	640. 0	720. 0	800. 0	1200. 0
29	331. 7	414. 5	497. 2	580. 0	662. 14	745. 11	828. 9	1242. 14
30	342. 14	428. 9	514. 5	600. 0	685. 11	771. 7	857. 2	1285. 11
35	400. 0	500. 0	600. 0	700. 0	800. 0	900. 0	1000. 0	1500. 0
40	457. 2	571. 7	685. 11	800. 0	914. 5	1028. 9	1142. 14	1714. 5
45	514. 5	642. 14	771. 7	900. 0	1028. 9	1157. 2	1285. 11	1928. 9
50	571. 7	714. 5	857. 2	1000. 0	1142. 14	1285. 11	1428. 9	2142. 14

STORES (Continued).

DRIED FRUIT AND RICE.

TWO POUNDS PER WEEK OF EACH, CREW AND PASSENGERS.

No of Persons	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.
1	57. 2	71. 7	85. 11	104. 5	208. 9	312. 14	417. 2
2	114. 5	142. 14	171. 7	208. 9	417. 2	625. 11	831. 5
3	171. 7	214. 5	257. 2	312. 14	625. 11	938. 9	1251. 7
4	228. 9	285. 11	342. 14	417. 2	834. 5	1251. 7	1668. 9
5	285. 11	357. 2	428. 9	521. 7	1042. 14	1564. 5	2085. 11
6	342. 14	428. 9	514. 5	625. 11	1251. 7	1877. 2	2502. 14
7	400. 0	500. 0	600. 0	730. 0	1460. 0	2190. 0	2920. 0
8	457. 2	571. 7	685. 11	834. 5	1668. 9	2502. 14	3337. 2
9	514. 5	642. 14	771. 7	938. 9	1877. 2	2815. 11	3751. 7
10	571. 7	714. 5	857. 2	1042. 14	2085. 11	3128. 9	4171. 7
11	628. 9	785. 11	942. 14	1147. 2	2294. 5	3441. 7	4588. 9
12	685. 11	857. 2	1028. 9	1251. 7	2502. 14	3754. 5	5005. 11
13	742. 14	928. 9	1114. 5	1355. 11	2711. 7	4067. 2	5422. 14
14	800. 0	1000. 0	1200. 0	1460. 0	2920. 0	4380. 0	5840. 0
15	857. 2	1071. 7	1285. 11	1564. 5	3128. 9	4692. 14	6257. 2
16	914. 5	1142. 14	1371. 7	1668. 9	3337. 2	5005. 11	6671. 7
17	971. 7	1214. 5	1457. 2	1772. 14	3545. 11	5318. 9	7091. 7
18	1028. 9	1285. 11	1542. 14	1877. 2	3754. 5	5631. 7	7508. 9
19	1085. 11	1357. 2	1628. 9	1981. 7	3962. 14	5944. 5	7925. 11
20	1142. 14	1428. 9	1714. 5	2085. 11	4171. 7	6257. 2	8342. 14
21	1200. 0	1500. 0	1800. 0	2190. 0	4380. 0	6570. 0	8760. 0
22	1257. 2	1571. 7	1885. 11	2294. 5	4588. 9	6882. 14	9177. 2
23	1314. 5	1612. 14	1971. 7	2398. 9	4797. 2	7195. 11	9594. 5
24	1371. 7	1714. 5	2057. 2	2502. 14	5005. 11	7598. 9	10011. 7
25	1428. 9	1785. 11	2142. 14	2607. 2	5214. 5	7821. 7	10428. 9
26	1485. 11	1857. 2	2228. 9	2711. 7	5422. 14	8134. 5	10845. 11
27	1542. 14	1928. 9	2314. 5	2815. 11	5631. 7	8447. 2	11262. 14
28	1600. 0	2000. 0	2400. 0	2920. 0	5840. 0	8760. 0	11680. 0
29	1657. 2	2071. 7	2485. 11	3024. 5	6048. 9	9072. 14	12097. 2
30	1714. 5	2142. 14	2571. 7	3128. 9	6257. 2	9385. 11	12514. 5
35	2000. 0	2500. 0	3000. 0	3650. 0	7300. 0	10950. 0	14600. 0
40	2285. 11	2857. 2	3428. 9	4171. 7	8342. 14	12514. 5	16685. 11
45	2571. 7	3214. 5	3857. 2	4692. 14	9385. 11	14078. 9	18771. 7
50	2857. 2	3571. 7	4285. 11	5214. 5	10428. 9	15642. 14	20857. 2

STORES (Continued).

VINEGAR.

HALF-PINT PER WEEK EACH PERSON.

No. of Persons.	40 Days.	50 Days.	60 Days.	70 Days.	80 Days.	90 Days.	100 Days.	150 Days.
	gls. 92nds.	gls. 92nds.	gls. 92nds.	gls. 92nds.	gls. 92nds.	gls. 92nds.	gls. 92nds.	gls. 92nds.
1	0.11	0.14	0.17	0.20	0.23	0.26	0.29	1.11
2	0.23	0.29	1. 2	1. 8	1.14	1.19	1.25	2.22
3	1. 2	1.11	1.19	1.28	2. 5	2.13	2.22	4. 1
4	1.14	1.25	2. 5	2.16	2.27	3. 7	3.18	5.11
5	1.25	2. 7	2.22	3. 4	3.18	4. 1	4.15	6.22
6	2. 5	2.22	3. 7	3.24	4. 9	4.26	5.11	8. 1
7	2.16	3. 4	3.24	4.12	5. 0	5.20	6. 8	9.12
8	2.27	3.18	4. 9	5. 0	5.23	6.14	7. 5	10.23
9	3. 7	4. 1	4.26	5.20	6.14	7. 7	8. 1	12. 2
10	3.18	4.15	5.11	6. 8	7. 5	8. 1	8.20	13.13
11	3.30	4.29	5.29	6.28	7.27	8.27	9.26	14.23
12	4. 9	5.11	6.14	7.16	8.18	9.21	10.23	16. 2
13	4.21	5.26	6.31	8. 4	9. 9	10.14	11.19	17.13
14	5. 0	6. 8	7.16	8.24	10. 0	11. 8	12.16	18.24
15	5.11	6.22	8. 1	9.12	10.23	12. 2	13.13	20. 3
16	5.23	7. 5	8.18	10. 0	11.14	12.27	14. 9	21.14
17	6. 2	7.19	9. 3	10.20	12. 5	13.21	15. 6	22.25
18	6.14	8. 1	9.21	11. 8	12.27	14.15	16. 2	24. 3
19	6.25	8.15	10. 6	11.28	13.18	15. 9	16.31	25.14
20	7. 5	8.30	10.23	12.16	14. 9	16. 2	17.27	26.25
21	7.16	9.12	11. 8	13. 4	15. 0	16.28	18.24	28. 4
22	7.27	9.26	11.25	13.24	15.23	17.22	19.21	29.15
23	8. 7	10. 9	12.10	14.12	16.14	18.15	20.17	30.26
24	8.18	10.23	12.27	15. 0	17. 5	19. 9	21.14	32. 5
25	8.29	11. 5	13.13	15.20	17.27	20. 3	22.10	33.15
26	9. 9	11.19	13.30	16. 8	18.18	20.29	23. 7	34.26
27	9.21	12. 2	14.15	16.28	19. 9	21.22	24. 3	36. 5
28	10. 0	12.16	15. 0	17.16	20. 0	22.16	25. 0	37.16
29	10.11	12.30	15.17	18. 4	20.23	23.10	25.29	38.27
30	10.23	13.13	16. 2	18.24	21.14	24. 3	26.25	40. 6
35	12.16	15.20	18.24	21.28	25. 0	28. 4	31. 8	46.28
40	14. 9	17.27	21.14	25. 0	28.18	32. 5	35.23	53.18
45	16. 2	20. 3	24. 3	28. 4	32. 5	36. 5	40. 6	60. 9
50	17.27	22.10	26.25	31. 8	35.23	40. 6	44.21	66.31

STORES (Continued).

VINEGAR.

HALF-PINT PER WEEK EACH PERSON.

No. of Persons.	200 Days.	250 Days.	300 Days.	365 Days.	2 Years.	3 Years.	4 Years.
	gls. 32nds.	gls. 32nds.	gls. 32nds.	gls. 32nds.	gls. 32nds.	gls. 32nds.	gls. 32nds.
1	1.25	2. 7	2.22	3. 8	6.17	9.25	13. 1
2	3.18	4.15	5.11	6.17	13. 1	19.18	26. 2
3	5.11	6.22	8. 1	9.25	19.18	29.11	39. 3
4	7. 5	8.30	10.23	13. 1	26. 2	39. 3	52. 5
5	8.30	11. 5	13.13	16. 9	32.19	48.28	65. 6
6	10.23	13.13	16. 2	19.18	39. 3	58.21	78. 7
7	12.16	15.20	18.24	22.26	45.20	68.14	91. 8
8	14. 9	17.27	21.14	26. 2	52. 5	78. 7	104. 9
9	16. 2	20. 3	24. 3	29.11	58.21	88. 0	117.10
10	17.27	22.10	26.25	32.19	65. 6	97.25	130.11
11	19.21	24.18	29.15	35.27	71.22	107.17	143.13
12	21.14	26.25	32. 5	39. 3	78. 7	117.10	156.14
13	23. 7	29. 1	34.26	42.12	84.23	127. 3	169.15
14	25. 0	31. 8	37.16	45.20	91. 8	136.28	182.16
15	26.25	33.15	40. 6	48.28	97.25	146.21	195.17
16	28.18	35.23	42.27	52. 5	104. 9	156.14	208.18
17	30.11	37.30	45.17	55.13	110.26	166. 7	221.19
18	32. 5	40. 6	48. 7	58.21	117.10	175.31	234.21
19	33.30	42.13	50.29	61.29	123.27	185.24	247.22
20	35.23	44.21	53.18	65. 6	130.11	195.17	260.23
21	37.16	46.28	56. 8	68.14	136.28	205.10	273.24
22	39. 9	49. 3	58.30	71.22	143.13	215. 3	286.25
23	41. 2	51.11	61.19	74.31	149.29	224.28	299.26
24	42.27	53.18	64. 9	78. 7	156.14	234.21	312.27
25	44.21	55.26	66.31	81.15	162.30	244.13	325.29
26	46.14	58. 1	69.21	84.23	169.15	254. 6	338.30
27	48. 7	60. 9	72.10	88. 0	175.31	263.31	351.31
28	50. 0	62.16	75. 0	91. 8	182.16	273.24	365. 0
29	51.25	64.23	77.22	94.16	189. 1	283.17	378. 1
30	53.18	66.31	80.11	97.25	195.17	293.10	391. 2
35	62.16	78. 4	93.24	114. 2	228. 4	342. 6	456. 8
40	71.14	89. 9	107. 5	130.11	260.23	391. 2	521.14
45	80.11	100.14	120.17	146.21	293.10	439.31	586.19
50	89. 9	111.19	133.30	162.30	325.29	488.27	651.25

SUGAR.

INWARD REGULATIONS.

Allowance for damage No allowance shall be made for damage, or for any increase of weight by water on Sugar, without the Board's special authority. C. O. 18 Aug. 1825

Certificate of Production. Before any Sugar shall be entered as being of the produce of some British Possession in America, or of the Island of Mauritius, or as being of the produce of any British Possession within the limits of the East India Company's Charter, the master of the ship importing the same shall deliver a certificate, setting forth that proof had been made that such Sugar is of the produce described therein, and the master shall make a declaration (1) that such certificate was received by him at the place where such Sugar was taken on board, and that it is the same as is mentioned therein. 3 & 4 Wm. 4, cap. 52, sec. 37 and 38.

Sugar from Bengal. Before any Sugar shall be entered as being of the produce of any of the Provinces of the Presidency of Fort William in Bengal, or of any of the dependencies thereof being a British Possession, at the lower rate of duty, the master of the ship importing the same shall produce a certificate duly signed at the port where such Sugar was taken on board, that the same was of the produce of a district where the importation thereof of foreign Sugar, or Sugar the growth of any British Possession into which foreign Sugar can be legally imported, is prohibited, (2) and the Master shall make the usual declaration at the time of importation. 6 & 7 Wm. 4, cap. 26, sec. 5.

TABLE OF TARES ON SUGAR IMPORTED FROM THE WEST INDIES, (3) viz.

Tares on Hogsheads.	cwt. cwt. cwt. cwt. cwt. cwt. cwt. cwt.							
	cwt. qr. lb.	cwt. qr. lb.	cwt. qr. lb.	cwt. qr. lb.	cwt. qr. lb.	cwt. qr. lb.	cwt. qr. lb.	cwt. qr. lb.
	Hhds. 8 to 12—12 to 15—15 to 17—17 and upwards.							
	Tare	1 0 0	—	1 1 12	—	1 2 0	—	1 3 0

(1) Declaration of proof. See form in page 33.

(2) From and after the 1st December 1836, it shall not be lawful to import into any part of the Presidency of Fort William in Bengal, or of any dependency thereof being a British Possession, any foreign Sugar the growth of any British Possession into which foreign Sugar can be legally imported, except into such districts of the said presidency or of its dependencies, as shall be appointed by the Governor General in India, and no Sugar the produce of any such district, in respect of which any such order shall be issued, shall be imported into any part of the United Kingdom at the lower rate of duty. 6 & 7 Wm. 4, cap. 26, sec. 3 and 4.

(3) No smaller weight is to be used in the weighing of hogsheads, tierces and chests of sugar than the 2 lb. weight, but in weighing boxes, barrels and bags, recourse must be had to the 1 lb. weight; this practice is to be observed generally. Min. C. C. 8 Jan. 1833

SUGAR (Continued).**INWARD REGULATIONS. (Continued).**

The Tare upon Casks under 8 cwt. is to be allowed at the rate of 14lbs. per cwt., but in all cases where the Merchant shall feel dissatisfied, he shall be at liberty to have the Casks emptied, and the actual tare allowed thereon.

The British Plantation Tare is to be allowed on Sugar from St. Lucia, provided the casks are made of the same materials as at present, but where any deviation may be observed from the usual package, the officers are to resort to taring one in a given number, and allowing the tare on the whole, according to that so ascertained. C. O. 21 Oct. 1826

WAREHOUSING REGULATIONS

The duties payable upon Sugar when taken out of the warehouse shall be charged upon the weight of the same actually delivered, except, if it shall not be in a warehouse of special security, no greater abatement on account of deficiency shall be made than after the rate of three per centum of such quantity for the first three months, (1) and one per centum for every subsequent month during which such Sugar shall have been warehoused (2). 3 & 4 Wm. 4, cap. 57, sec. 19.

In cases where the number of casks entered to be delivered, from which $1\frac{1}{2}$ lb. the weight of the sample, shall have been taken is not even, the fractional half pound is to be given in favour of the merchant, and in those instances where an entry may be passed for a single hogshead, the fractional half pound is also to be allowed to the merchant. Min. C. C. 2 Jan. 1833.

All sweepings of Sugar warehouses are to be charged with the molasses duty, subject to such allowance for dirt &c. mixed therewith, as the proper officers shall consider them entitled to. Min. C. C. 31 Aug. 1832.

Upon application to the Commissioners of Customs of any person actually carrying on the business of a Sugar refiner in the ports of

London,
Liverpool,

Bristol,
Hull,

Greenock or
Glasgow,

Sweepings
of
Warehouses
Sugar in
bond may
be refined
for exporta-
tion only

(1) Samples of sugar are not to be deemed deficiencies, but to be chargeable with duty at the time of delivery of the packages from which such samples were taken. Min. C. C. 31 Aug. 1832.

(2) The same indulgence is to be granted to Sugar taken out of warehouses not of special security, for exportation or to be used as stores, as is allowed, in respect of Sugar taken out of such warehouses for home use. T. O. 20 Nov. 1834.

SUGAR (Continued).

WAREHOUSING REGULATIONS (Continued).

or any other port to be approved of (1) ; the Commissioners of Customs, may approve of such premises as bonded sugar-houses, for the refining of Sugar for exportation only, on it being made appear to the satisfaction of the said Commissioners, that the said premises are in every respect fit for receiving such Sugars, and wherein the same may be safely deposited. 4 Wm. 4, cap. 61, sec. 1.

To be lodged
in secure
premises.

On the approval of any such premises as bonded sugar-houses, the officers of Customs at the ports respectively, may deliver, without payment of duty, to the parties so applying, on entry with the proper officer, any quantity of foreign Sugar, or of Sugar of the produce of any British Possession, for the purpose of being there refined, under the Locks of the Crown (2), and all Sugars so delivered shall be lodged and secured in such premises, under such conditions and regulations as may be directed. Sec. 2.

Bond to be
given

Upon the entry of Sugar to be refined, the refiner shall give bond in the penalty of double the amount of duty payable upon a like quantity of Sugar of the British Plantations, with condition that the whole of such Sugar shall be actually subjected to the process of refinement upon the said premises, and that within four months from the date of such bond, the whole of the refined sugar and treacle produced by such process shall be either exported or delivered into an approved bonded warehouse under the Locks of the Crown, for the purpose of being eventually exported to foreign parts (3). Sec. 3.

REGULATIONS FOR BOUNTY.

Candy in
packages of
half a cwt.

No bounty shall be given upon the exportation of any refined Sugar called Candy, unless it be properly refined and manufactured, and free from dirt and scum, and packed in packages, each of which shall contain half a hundred weight at the least. 3 & 4 Wm. 4, cap. 58, sec. 4.

Sugar
crashed for
exportation.

If any Sugar in lumps or loaves is to be pounded, crashed or broken, before the same be exported for the bounty, such

(1) Port Glasgow added by T. O. 18 Oct. 1833.

(2) In taring the packages of raw sugar delivered to Sugar Refiners duty free, the lockers are to deduct from each package, (and to shew the same against each weight in the locker's order,) one, two or three pounds, according to circumstances, to allow for the sugar that the package imbibes before it is steamed. C. M. 5 Nov. 1833.

(3) Refined sugar and treacle, the produce of raw sugar delivered duty free for refining for exportation, may be shipped as stores, and bastard sugar refined in bond may also be shipped duty free as such, in the same proportion as raw or unrefined sugar is permitted to be shipped. Min. C. C. 26 Dec. 1833, and 26 April 1834.

SUGAR (Continued).

REGULATIONS FOR BOUNTY (Continued).

lumps or loaves shall, after due entry, be lodged in some approved warehouse provided by the exporter for such purpose, to be then first examined by the officers while in such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crashed or broken, and packed for exportation in the presence of the officers, and at the expence of the exporter (1.) and such Sugar shall be there kept, and be removed from thence for shipment under the care and in the charge of the searchers, in order that the shipment and exportation thereof may be duly certified by them upon the debenture, according to the quality ascertained by them, while in such lumps or loaves (2). Sec. 5.

The different sorts of Sugar shall be kept apart from each other, in such manner and in such distinct rooms or divisions of such warehouse, as shall be appointed; and if any sort of such Sugar shall be found in any part of such warehouse, appointed for the keeping of a sort superior in quality thereto, the same shall be forfeited, and if any sort of such Sugar shall be brought to be pounded, crashed or broken, which shall be of a quality inferior to the sort of Sugar expressed in the entry, such Sugar shall be forfeited. Sec. 6.

Different sorts of crashed sugar to be kept separate.

There shall be provided, by and at the expence of the Committee of Sugar Refiners in London, and in like manner by the Committee of Merchants in Dublin, as many loaves of double refined Sugar as the Commissioners of Customs shall think necessary, which loaves when approved of, shall be deemed to be standard samples, one of which shall be lodged with the said Committees respectively, and one other with such persons as the said Commissioners shall direct, for the purpose of comparing therewith double refined Sugar, or Sugar equal in quality to double refined Sugar entered for the bounty; and fresh standard samples shall in like manner be furnished whenever it may be deemed expedient; and no loaf of Sugar shall be deemed to be a proper sample loaf of double refined Sugar, if it be of greater weight than fourteen pounds, nor unless it be a loaf complete and whole, nor unless it shall have been made by a distinct second process of refinement from a quantity

Committee of Sugar Refiners to provide Samples.

(1) The practice of deducting 2 ozs. per cwt. from the net weight of crashed sugar when exported for the bounty, is to be discontinued. C. O. 13 July 1830.

(2) The single refined bounty is to be allowed on stamped loaves, provided the same be equal in quality to the standard sample of double refined sugar. T. O. 25 Jan. 1830.

SUGAR (Continued).

REGULATIONS FOR BOUNTY (Continued).

of single refined Sugar, every part of which had first been perfectly clarified and duly refined, and had been made into loaves or lumps which were of an uniform whiteness throughout, and had been thoroughly dried in the stoves. Sec. 7.

Sugar not
equal to
standard,
forfeited.

In case any Sugar which shall be entered in order to obtain the bounty on double refined Sugar, or Sugar equal in quality to double refined Sugar, shall on examination be found to be of a quality not equal to such standard sample, the same shall be forfeited. Sec. 8.

SWEEPWASHERS' DIRT.

INWARDS: SWEEPWASHERS' Dirt may be landed without entry, on examination previously to its delivery. C. M. 17 Sep. 1832.

TALC.

Nature and
Impostation.

THERE are two substances known by this name, the first or true Talc is known under the name of French Chalk, and is brought from Saxony, Tyrol, Stiria, the Lizard Point in Cornwall and other parts. The second substance is totally different from the above, and is chiefly procured from Russia and Pennsylvania in America.

TALLOW AND TAR. (1)

Importation. TALLOW is imported in large quantities from Russia, and from different parts of America.

How obtained and where produced. Tar is obtained principally from the Pine and Fir Tree. It is produced in Germany, Norway, Sweden, and other northern parts of Europe, as well as in North America. Barbadoes Tar is a bitumen found in some of the West India Islands, particularly in Barbadoes.

INWARDS: Tallow and Tar, the produce of Europe, shall not be imported into the United Kingdom (unless for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

(1) The reweighing of Tallow and Tar, upon removal coastwise from one warehousing port to another may be dispensed with. See page 38.

TAPIOCA.

TAPIOCA is a preparation from the Root of the Cassava Nature, Plant, which grows abundantly in Brazil, and other parts Growth and of South America; it is brought here after having been preparation dried and granulated, being much of the nature of Sago.

TARES.

TARES are the seed of a vegetable much grown here, but Growth and occasionally imported from different parts of Europe. Importation

TARRAS.

TARRAS, a coarse sort of Plaster or Mortar, made of a Nature and soft rock stone found near Cologne, on the lower part of the production. Rhine.

TEA (1).

THE Tea Shrub may be described as a very hardy ever-green, growing readily in the open air from the equator to the 45th degree of latitude. It is grown in Java, Singapore, Malacca, Penang, and is extensively cultivated in Japan, Tonquin and Cochin China, and in some of the mountainous parts of Ava. For the purposes of commerce the growth of good Tea is confined to China. Production.

INWARD REGULATIONS.

Tea shall not be imported into the United Kingdom, from any other place than the Cape of Good Hope, and places eastward of the same to the Straits of Magellan (2). 3 & 4 Wm. 4, cap. 101, sec. 1. Restrictions on Importation

Tea shall not be imported into any of the Islands of Guernsey, Jersey, Alderney or Sark, or into the British Possessions of America, from any other place than the Cape of Good Hope, and places eastward of the same to the Straits of Magellan, or from the United Kingdom. Sec. 2.

Tea shall not be imported into any other ports in the United Kingdom, than Ports of Importation.

London,	Newcastle,	Port Glasgow,
Liverpool,	Leith,	Dublin,
Bristol,	Glasgow,	Belfast and
Hull,	Greenock,	Cork ;

(1) Tea may be imported from any place into His Majesty's Colony at the Cape of Good Hope. Order in Council. 1 April, 1835.

(2) Upon the application of Messrs. C Barry & Co. and Messrs. G. Wildes & Co. of London, praying permission to pay duty on several samples of tea imported by them from Hamburgh and New York, the Lords of the Treasury were pleased to grant the indulgence, and to authorize in future, the importation and entry of similar samples, on payment of the proper duty. T. O. 19 Feb. and C. M. 3 July 1834.

TEA (Continued).

INWARD REGULATIONS (Continued).

and when it shall be imported into either of the ports of Greenock or Port Glasgow, for the Glasgow market, and transhipped into craft properly secured, for removal to Glasgow in charge of the officers, the examination thereof for the purpose of ascertaining the duty thereon, shall take place at Glasgow, instead of at the port of importation. (1). T. O. 1 July 1834, and 23 Sep. 1834.

Re-importation.

Tea shall not be re-imported for home use upon the ground that the same had been legally exported, but shall be deemed to be foreign whether originally so or not, and to be imported for the first time into the United Kingdom. 3 & 4 Wm. 4, cap. 52, sec. 33.

No allowance for damage.

No abatement of the duty shall be made on account of any damage received by Tea during the voyage, but the importer may separate the damaged parts and abandon the same for the duty. 3 & 4 Wm. 4, cap. 101, sec. 4.

Packages to be marked on landing.

At the time of importation, the officers are to take care that all the packages imported in each vessel, be "scribed" to be foreign with a progressive number, with the initials of the vessel's and master's name, and the gross landing weight; and that the duty be charged thereon according to the quantity then ascertained. Min. C. C. 10 July 1834.

WAREHOUSING REGULATIONS.

Approved Warehouse.

Warehouses which may be approved of for the deposit of Teas, are to be exclusively appropriated to that purpose.

Teas not to be mixed in Warehouse.

No package shall be divided into smaller packages, except for the purpose of stores (2), nor shall the mixing of Teas of any sort or sorts be permitted in the Warehouses either for home consumption or exportation.

Stowage in Warehouse.

The packages shall be sorted and arranged in the warehouse by the Occupier, according to their respective 'Chops' or 'Beds' so as to enable the officers to select from each the required number of packages for taring, and to ascertain the proper tare to be allowed on the packages therein (3)

(1) The above regulations in regard to the removal of Tea from Greenock or Port Glasgow to Glasgow, apply also, to all other East India Goods. T. O. 1 July 1834.

(2) Tea warehoused at out-ports may be re-packed under the immediate care and superintendence of the proper officers, at the risk and expense of parties interested, for the purpose of being shipped as stores and Tea may be removed from the East India Company's warehouse to the St. Katherine and London Docks, for the purpose of being re-packed as stores, under the conditions before specified. T. O. 20 Jun 1833, and C. M. 25 June, and 9 July 1834.

(3) Tea must be treated as other goods, in regard to the mode of ascertaining the average tare, and the practice of the Excise in allowin

TEA (Continued).

WAREHOUSING REGULATIONS (Continued).

and the rule to be observed as to the number of chests ^{are on} to be turned out of each "Chop" or "Bed" ^{being of the} packages same size and description of Teas, is to be as follows. viz :

Chests.				Chests.			
1	to	5	—	5	1	turned out.	
6	to	40	—	40	3	do.	
41	to	80	—	80	4 or 5	do.	
81	to	120	—	120		do.	
121	to	200	—	200		do.	
201	to	300	—	300		do.	
301	to	500	—	500		do.	
501	to	800	—	800		do.	
801	and upwards					do.	

Chests of the same
size and descrip-
of Teas.

and in addition to the tare, an allowance for draft is to be made of 1 lb. upon each package exceeding 28 lb. gross, to be deducted from the foot of the landing account.

Tea entered for exportation is to be previously weighed, ^{Deficiencies} and any deficiency of the landing quantity to be charged ^{on it weigh} with duty, unless such Tea be deposited in a warehouse ^{ing.} of special security.

Officers are to draw samples not exceeding three ounces of ^{samples} each description and quality. (unless under special circum- ^{be taken} stances). and such samples to be subsequently disposed of as the Board of Customs may see fit to direct, and the merchants or proprietors are also to be allowed to take the like quantity as samples (1).

super-tare is to be discontinued, except with respect to the tea now unsold, already tared by those officers, upon which no alteration is to be made. C. M. 26 April 1834.

(1) Authorized parties requiring second or subsequent samples, are to present to the locker a request, specifying the description and quantity of the Tea, manifest, marks and numbers of packages, from which the same are to be drawn.

An equal quantity of Tea of similar description, is to be deposited in packages belonging to the respective merchants, prior to such samples being delivered, and the returned samples that are to be deposited, must be checked daily by the locker.

If the entire importation of any one description of Tea in a particular entry, be cleared for home consumption, the samples that may have accumulated thereon, are to be delivered without entry or payment of duty, but upon such as may be delivered for exportation or stores, a proportionate part of the accumulated samples is to be charged with duty, (whether in warehouses of special security or otherwise,) unless the same shall have been returned at the time of show, or previously to delivery into their respective packages, it being distinctly understood,

TEA (Continued).

WAREHOUSING REGULATIONS (Continued).

Mode of
keeping ac-
counts

The landing books, when completed by the Landing-waiters are to be the warehouse-keeper's account for the delivery of the goods; an abstract of each merchant's account being inserted in the warehouse-keeper's "Register under Ships," and the deliveries recorded therein in the usual way, and that as the account of a cargo of Tea may be too voluminous to admit of the check upon each entry being postponed till the final delivery of the whole cargo, the entries of each day are to be examined and compared with the Comptroller's "Register under Countries." Min. C. C. 10 July 1834.

REMOVALS COASTWISE.

Removals to
other Ware-
housing
Ports.

The removal of Teas from the original ports of importation to any other warehousing port in the United Kingdom, for the purpose of being warehoused for home consumption, is to take place under the regulations specified in the following Orders of the 8th June 1831, and 31st October 1832; and Tea so removed, may be deposited in warehouses or floors, which may have already been approved of for other goods (1). Min. C. C. 10 July 1834.

Bond

1st. Bond to be given with one sufficient surety for the delivery of the Tea to the proper officer at the port of destination, and for payment of the duty within two years (2).

that the quantities of the samples are to be similar to those allowed by the East India Company, viz. 1, 2, 2½ or 3 ounces, according to the description or quality of the Tea, not exceeding in any case 3 ounces, and in cases where the Tea may be warehoused for exportation only and a second sample shall be required, 1 ounce of each description and quality may be allowed, an equal quantity being returned into the packages from whence the samples shall have been drawn. Min. C. C. 13 Oct. 1834.

(1) Tea may be removed ostensibly for shipment as stores, on the same being cleared from the warehouse within the limited period. C. O. 25 April 1833, and C. M. 18 July 1833.

Tea removed from London to the out-ports, may be delivered either for home consumption or to be shipped as stores, at the option of the parties, and without requiring them, at the time of removal, to specify for which purpose it is intended. Min. C. C. 19 Dec. 1834.

(2) Tea may be removed coastwise under bond, from one warehousing port to another, without being re-weighed at the port of destination; provided security be given at the time of removal or on re-warehousing at the port of arrival, to enter the goods for home consumption only, and to pay duty thereon, according to the weight ascertained at the time of removal. Min. C. C. 7 Oct. 1834.

TEA (Continued).

REMOVALS COASTWISE (Continued).

- 2nd. The officers at the port of removal, when practicable, are to mark the contents upon every package intended to be removed, and in all cases, to transmit a particular account of the same by post, to the officers at the port of destination. Contents of packages.
- 3rd. The duties are to be charged thereon according to the quantity as specified in such account. Duties.
- 4th. Upon the arrival of the Tea at the port of destination, it shall be entered and the full duties paid thereon, or be re-warehoused for home consumption only, for a period not exceeding two years, and in either case, a certificate of the landing thereof is to be transmitted to the port of removal, in discharge of the bond. T. O. 8 June 1831, and 31 Oct. 1832. Certificate of landing

When packages of Tea belonging to the same Inward entry are reweighed for exportation, the total increase in weight of the package in which there may be any increase, shall be set off against the total deficiency of those packages found deficient, and when the total deficiency is greater than the total increase, the duty shall be charged on the difference only; provided the increase or deficiency of any single package does not exceed 2 lbs. weight. Min. C. C. 13 April 1836. Packages of Tea for exportation.

TEETH.

ELEPHANT's Teeth and Ivory, may be imported from any of the dominions of the Crown of Portugal, in British or in Portuguese ships, although not the produce of any part of those dominions. 51 Geo. 3, cap. 47, sec. 4. INWARDS.

TERRA.

TERRA Japonica, called Japan Earth, is an extract from a tree which grows in the East Indies.—Terra Sienna, is an article little known.—Terra Umbra, is a dusky coloured earth, sometimes imported from Turkey and the southern parts of Europe.—Terra Verde, is a green earth, produced in Italy, France, and the southern parts of Europe. Nature, growth, and importation

TIN.

TIN is a metal produced in the East Indies, in Spain, and in some parts of America, and very abundantly in England. Production

TOBACCO.

Production. TOBACCO, is the dried leaves of the *Nicotiana Tabacum*, a plant indigenous to America; but which succeeds very well and is extensively cultivated in most parts of the Old World.

INWARD REGULATIONS

Ports of Importation TOBACCO shall not be imported into any other Ports in the United Kingdom, than

London,	Newcastle-upon-Tyne,	Dublin,
Liverpool,	Aberdeen,	Galway,
Bristol,	Glasgow,	Limerick,
Hull,	Port Glasgow,	Londonderry,
Lancaster,	Greenock,	Newry,
Cowes,	Leith,	Sligo,
Falmouth,	Belfast,	Waterford and
Whitehaven,	Cork,	Wexford,
Leith,	Drogheda,	

or into some other ports which may hereafter be appointed by the Lords Commissioners of His Majesty's Treasury, but any ship wholly laden with Tobacco may come into the ports of Cowes or Falmouth to wait for orders, and there remain 14 days, provided that due report of such ship be made thereat. 3 & 4 Wm. 4, cap. 52, sec. 58, and C. O. 5 Jan. and T. O. 12 Jan. 1833.

Restrictions on Importation. Tobacco the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of 100*l*. by the master of the vessel. 3 & 4 Wm. 4 cap. 54, sec. 2, 21 and 22.

Burthen of Importship. Tobacco shall not be imported unless in ships of the burthen of 120 tons or upwards, nor unless in hogsheads, casks, chests or cases, each of which shall contain of net Tobacco at least 100 lbs. weight if from the East Indies, or 300 lbs. weight if from any other place, (except Tobacco the produce of or imported direct from Mexico, or from the continent of South America, or from the Islands of Saint Domingo and Cuba, which may be imported in packages of not less than 80 lbs. weight each) (1), and not packed in

Content of packages.

(1) Tobacco imported in packages under the legal size, may be admitted to entry by special leave of the Board in each case, provided it be bona fide for the private use of the person to whom it is consigned, and be inserted in the manifest and report, and that the application and proof be made by such person, and not by an agent. C. M. 1 Nov 1826.

TOBACCO (Continued).

INWARD REGULATIONS (Continued).

bags or packages within any such hogshead, cask, chest or case, nor separated nor divided in any manner whatever, except Tobacco of the dominions of the Turkish Empire, which may be packed in inward bags or packages, or separated or divided in any manner within the outward packages, provided such packages be a hogshead, cask, chest or case, and contain 300 lbs. weight net at least, and unless the particular weight of Tobacco in each hogshead, cask, chest or case, with the tare of the same, be marked thereon. 3 & 4 Wm. 4, cap. 52, sec. 58, and 4 & 5 Wm. 4, cap. 89, sec. 7, and 6 & 7 Wm. 4, cap. 60, sec. 4.

Weight and
tare to be
marked on
packages.

Segars shall not be imported, unless in vessels of 120 tons burthen or upwards, nor unless in packages containing 100 lbs. weight each. 3 & 4 Wm. 4, cap. 52, sec. 58.

Segars.

Segars in packages of not less than 100 lbs. weight may be imported into or exported from the Islands of Guernsey, Jersey, Alderney or Sark, or removed from any one to any other of the said Islands, or coastwise from any one part to any other part of either of the said Islands. 6 & 7 Wm. 4, cap. 60, sec. 14.

To and from
Guernsey,
Jersey, &c.

Tobacco Stalks stripped from the leaf, whether manufactured or not, and Tobacco Stalk Flour, shall not be imported, unless to be warehoused for exportation only. 3 & 4 Wm. 4, cap. 52, sec. 58 and 59.

Tobacco
Stalks, &c.

Tobacco shall not be re-imported for home use, upon the ground that the same had been legally exported, but shall be deemed to be foreign, whether originally so or not. 3 & 4 Wm. 4, cap. 52, sec. 33.

Re-import
ed to be
deemed fo-
reign.

The master of every ship importing Tobacco shall have on board a separate manifest for the same, made out, dated and signed by him, and duly authenticated by a British Consul or other chief British officer, and such manifest shall contain without fail, the particular weight in each package, with the tare of the same, and if such Tobacco be the produce of the dominions of the Grand Seigneur, then the number of parcels within any hogshead, cask, chest or case shall be stated therein, or on failure thereof, he shall forfeit £100. 3 & 4 Wm. 4, cap. 52, sec. 3, 5 & 6.

Manifests
for Tobacco
to be sepa-
rate from
others

No abatement of the duties shall be made on account of damage received by Tobacco during the voyage. (1). 3 & 4 Wm. 4, cap. 52, sec. 32.

Tobacco
damaged.

(1) Unconsumed stocks of Tobacco injured by the voyage may be delivered for re-manufacture, upon a bond being given by the parties to return the same into the warehouse within 14 days, for subsequent re-shipment as stores. T. O. 6 Sep. and C. O. 28 Sep. 1833.

TOBACCO (Continued).

WAREHOUSING REGULATIONS.

Duty on
delivery
weight

The duties payable upon Tobacco when taken out of warehouse for home use, shall be charged upon the weight of the same actually delivered (1). 3 & 4 Wm. 4, cap. 37, sec. 33.

Abandon-
ment for
duties.

Any quantity of Tobacco in bonded warehouses may be abandoned for the duties and be destroyed, and such quantity shall be deducted from the total quantity of the same importation. 3 & 4 Wm. 4, cap. 37, sec. 33.

Removals
Customs.

Previous to the removal of Tobacco from one warehousing port to another for home consumption, the merchant must give security to pay the duty according to the weight ascertained at the time of removal, upon which all subsequent weighings are to be dispensed with at the port of destination (2), except in regard to such as may be damaged on the voyage, which is to be re-weighed as heretofore, T. O. 25 March, 12 Aug. and 19 Nov. 1831.

Warehouses
for Tobacco.

The Commissioners of Customs shall, out of the monies arising from duties of Customs, provide warehouses for the warehousing of Tobacco at ports into which it may be legally imported, and every hogshead, case or chest so ware-

(1) In the weighing of Tobacco the scale is to be allowed to preponderate on the weight side, 2 lbs. being deducted from the total weight in cases where the package is above 450 lbs. and 1 lb. where the package does not exceed that weight. Min. C. C. 10 April 1833.

After Tobacco has been weighed the importer may take a sample from each package not exceeding 4 lbs. The weight to be marked on a label attached to each sample, and signed with the landing-waiter's initials, and upon the first sample being returned a second may be allowed under the same regulations. The importer may in like manner, draw any number of samples not exceeding four, and such samples when returned are to be weighed, and in case of any deficiency in the weight, such deficiency (after allowing 4 ozs. upon each for natural waste) is to be charged with duty, or a quantity equal thereto to be returned by the importer. In case the sample be not returned when the package is re-weighed for home use, the weight thereof is to be added to the weight for duty, and in order to prevent the labels from being made use of as a protection to smuggling, they are to be destroyed in the presence of the proper officers. C. O. 27 Dec. 1825.

(2) In order to afford accommodation to the Trade, the declaration and security required by the above Orders, are permitted to be given either at the port of shipment or at the port of destination, as may best suit the convenience of the parties, and in cases of omission to give such security, the proprietor will be allowed to pay the duties at the port of arrival upon the weight ascertained at the time of removal, the duties being tendered prior to the weighing of the Tobacco, consequent on its being re-warehoused. Min. C. C. 22 Nov. 1825.

TOBACCO (Continued).

WAREHOUSING REGULATIONS (Continued).

housed, the importer shall pay for warehouse rent (1) such sum, not exceeding any sum payable at the commencement of this Act. 3 & 4 Wm. 4, cap. 57 sec. 5.

TOBACCO FOR THE USE OF THE NAVY.

Tobacco the produce of the British Possessions in America or of the United States of America, and purchased for the use of His Majesty's Navy, may be removed by the Purser of any ship of war in actual service, to the ports of Rochester, Portsmouth or Plymouth, to be there re-warehoused in the name of such Purser. 3 & 4 Wm. 4, cap. 57, sec. 21.

The Purser of any of His Majesty's Ships of War in actual service, may enter and ship at the ports of Rochester, Portsmouth or Plymouth, any quantity of Tobacco (there warehoused in his name, or transferred into his name,) sufficient for the crew of the ship (in which he shall serve) for six months, after the rate of 2 lbs. each per lunar month, provided such Purser shall deliver a certificate from the Captain of such ship, stating the name of the Purser and the number of men belonging to the ship, and shall give bond with one sufficient surety in treble the amount of duties,

May be re-warehoused in the name of the Purser.
Quantity to be allowed for each seaman.

(1) RENT IN THE KING'S WAREHOUSES AT LONDON.

T. O. 4 July 1829, and 19 March 1830.

For every hoghead, &c. when deposited in warehouse 2s.

For every hoghead, &c. when taken out of warehouse, viz:—

For any period not exceeding 5 years 2s.

Exceeding 5 years, and not exceeding 6 years 6s.

For every year or part of a year beyond that period 4s.

All packages containing cuttings of damaged Tobacco which shall remain in the warehouse beyond 14 days after the repacking thereof, are to be charged at the rate of 4½d. per week each, but no Rent is to be charged if exported within that period. Min. C. C. 25 Feb. 1830.

RENT AT THE OUT-PORTS.

For every Hogshead 1½d. per week.

To commence at the expiration of 18 months from the date of first warehousing the same. 29 Geo. 3, cap. 68, sec. 53, and 33 Geo. 3, cap. 57, sec. 1, and T. O. 19 March, 1830.

Tobacco which has been weighed and taken account of, either for exportation or for home use, shall within 14 days after such weighing be cleared from the warehouse, and if suffered to remain beyond that period, it shall be charged at the rate of 4d. per week for each hoghead. 29 Geo. 3, cap. 68, sec. 56.

TOBACCO (Continued).

TOBACCO FOR THE USE OF THE NAVY (Continued).

that no part thereof shall be landed in the United Kingdom without leave of the officers of Customs, or be landed in either of the Islands of Guernsey, Jersey, Alderney, Sark or Man. 3 & 4 Wm. 4, cap. 52, sec. 99 and 101.

Remains of
stock may
be transfer-
red, ware-
housed, or
entered for
duty.

If any Purser shall be removed from one ship to another, the collector and comptroller of the port where such ship shall be, may permit the transshipment of the remains of any such Tobacco for the use of such other ship, upon due entry, setting forth the time when, and the port at which the same was first shipped, and if any ship be paid off, such remains may be landed and entered for payment of duty, or may be warehoused for six months, either for the use of some other such ship, or for the payment of duty within that period, and the collectors and comptrollers of such ports respectively shall transmit a particular account to the Commissioners of Customs of all such Tobacco, so shipped, landed, or transferred. Sec. 100 and 101.

FOR THE USE OF THE ARMY.

May be de-
posited at
Rochester,
Portsmouth
or Plymouth

The commanding officers of any of His Majesty's land forces, embarked on board any ship or transport for foreign service, on purchasing any Tobacco of the growth before described, regularly imported and warehoused, may remove the same without payment of duty, under such regulations as may be deemed necessary, to the ports of Rochester, Portsmouth or Plymouth, there to be deposited in the charge of the collectors and comptrollers of such ports respectively, who are to permit the shipment thereof under the inspection of the proper officers, on the same being entered outwards, on board any vessel in actual service, provided it be intended for the consumption of such land forces, and that no greater quantity be shipped than sufficient for six months, after the rate of 2 lbs. by the lunar month for each non-commissioned officer or soldier, and such Tobacco shall not be relanded in Great Britain without the special leave of the officers of Customs, or be landed in Ireland, or any of the Islands of Guernsey, Jersey, Alderney, Sark or Man. T. O. 14 April 1828.

Proportion
for each Sol-
dier.

REGULATIONS FOR DRAWBACK.

OUTWARDS: The manufacturer of Tobacco must give notice of his intention to pack the same for exportation to the officers of Excise, and the packing, securing and sealing to take place in the presence of such officers, who are to weigh and take an account of the quantity, and make a return thereof to the searchers of the Customs at the port of exportation;

TOBACCO (Continued).

REGULATIONS FOR DRAWSACK (Continued).

the Tobacco must be regularly cleared with the proper Packing, officers of Customs, who must attend the shipping thereof, sealing and and (if deemed necessary) re-examine the same, in order to securing, satisfy themselves that such Tobacco is the same that is described in such account.

The manufacturer, before shipping the same, shall give Bond to be bond for the due shipment and exportation, and upon the given before officer's being satisfied of the duties having been paid shipment, thereon, a Debenture shall be granted accordingly. C. O. 28 June 1825, and Min. C. C. 9 July 1836.

SEIZED TOBACCO.

All seized Tobacco, and all Tobacco brought to the To be King's warehouse for security of the duties, which will not destroyed, sell for a price equal to the duties, shall be destroyed. C. O. 5 Jan. 1827.

TURPENTINE (1).

TURPENTINE common, is principally imported from Ame- Production rica and the Baltic.—Turpentine of Venice, is obtained from and the Larch, that of Scio or Cyprus is produced by incision Importation from the tree which affords the Pistachio Nut growing in those Islands.—Turpentine of Germany is extracted from the Silver Fir.

TYPES.

TYPES returned from the British Colonies may be landed Returned and delivered under the charge of the landing officers, upon from the application in writing to the principal officer at the station, British Co- setting forth the name of the importing vessel, and the lonies. mark and number of the packages, and upon the consignee or Type Founder, making proof that the old Types are of British manufacture, and that their return is accompanied with orders for a fresh quantity of new Types (2). C. M. 11 Sep. 1827.

(1) The re-weighing of Turpentine, upon removal Coastwise from one Warehousing Port to another, may be dispensed with. See page 38.

(2) FORM OF DECLARATION.

I, A. B. (Consignee or Type Founder,) do declare that the above-mentioned old Types are of British manufacture, and that their return to this country is accompanied with orders for a fresh quantity of new Types.

Signed and declared
this day of
in the presence of

A. B.

VALONIA.

Importation. **VALONIA** is a kind of acorn, brought hither in large quantities from the Levant.

VANELLOES.

Production. **VANELLOES**, are the fruit of a plant growing in New Spain, in Hispaniola, and other parts of America.

VERMICELLI.

Importation **VERMICELLI** is made principally of the finest flour, and mixed with other materials, it is much esteemed and in general use in Italy, from whence it is imported.

VERMILLION.

Importation **VERMILLION** is prepared with some other material from Cinnabar ground; it is imported from different parts of Europe, and sometimes from the East Indies: large quantities of it are made here.

VINEGAR.

For Stores. **VINEGAR** the produce of Guernsey and Jersey, warehoused on importation, may be shipped direct from the warehouses free of duty, for the stores of vessels outward-bound. Min. C. C. 31 May 1834.

WAX.

Production and Importation **BEE'S WAX** is imported principally from Barbary, and occasionally from the northern parts of Europe. It is also produced in Sumatra and other Eastern Islands.—**Myrtle Wax** is obtained from the berries of a shrub which grows abundantly in Louisiana, and other parts of North America.

WELD.

Growth. **WELD** is a plant which grows wild in some parts of Europe, and is cultivated in others. It is also grown in this country.

WINE.

Nature and Production. **WINE** is the fermented juice of the Grape or berries of the Vine, indigenous to Persia and the Levant, but now cultivated in most of the temperate regions.

INWARD REGULATIONS.

Restrictions inwards. **Wine**, the produce of Europe, shall not be imported into the United Kingdom, (unless for exportation only.) except in British Ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported.

WINE. (Continued).

INWARD REGULATIONS (Continued).

on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

No abatement of duties shall be made on account of any damage received by Wine during the voyage. 3 & 4 Wm. 4, cap. 52, sec. 32. No abatement for damage

Before any Wine shall be entered as being the produce of the Cape of Good Hope, the master of the importing ship shall deliver a certificate signed by the proper officer at that place, setting forth that proof had been made that such Wine is of the produce described therein, stating the quantity and description of the Wine, and the number and denomination of the packages containing the same, and the master shall make a declaration (1) that such certificate was received by him at the Cape of Good Hope, and that the Wine so imported is the same as is mentioned therein. 3 & 4 Wm. 4, cap. 52, sec. 39. Certificate of Produce.

WAREHOUSING REGULATIONS.

Upon due notice, to be given by the importer, Wine may be drawn off into reputed quart or reputed pint bottles for the the purpose of exportation only (2), and Wine may be fortified with brandy, not exceeding the proportion of 10 gallons of brandy to 100 gallons of Wine, and any casks of Wine may be filled up from other casks respectively secured in the same warehouse; and in warehouses of special security any Wines of the same sort may be mixed, upon erasing from the casks all import brands, (3) and any Wines may be racked off from the lees, and such lees may be abandoned Wine may be bottled, fortified, &c.

(1) Declaration of proof. See page 33.

(2) REGULATIONS FOR BOTTLING IN WAREHOUSE.

That 24 hours notice at least be given by the proprietor of his intention to draw off the wine, specifying the name of the vessel by which it was imported, and the marks and numbers of the casks; and the bottling to take place in the presence of the proper officers.

That no foreign bottles, corks or packages, except any in which goods shall have been imported and warehoused, be used, unless the full duties shall have been first paid thereon, and that the bottles be reputed quarts or reputed pints, and that a quantity not less than three dozen of the former; or six dozen of the latter, be exported in each package, except as stores, when cases containing not less than one dozen reputed quarts; or two dozen reputed pints may be shipped.

That if any surplus or sediment remains, the full duties be immediately paid thereon, or the same be destroyed in the presence of the proper officers. C. M. 31 Dec. 1826; and Min. C. C. 27 March 1844.

(3) Wine deposited in warehouses not of special security, may be racked off and mixed as heretofore; all import brands in the latter case being erased from the casks; notwithstanding the Minute of the 31 Oct. 1843, by which the regulations of the Treasury Order of the 20 May 1830, were superseded. Min. C. C. 14 June 1834.

WINE (Continued).

WAREHOUSING REGULATIONS (Continued).

for the duties, as well as any whole packages of Wine, and such quantities so abandoned (1), shall be deducted from the total quantity of the same importation. 3 & 4 Wm. 4, cap. 57, sec. 31, 32 and 33.

Wine for
home use.

The duties payable on Wine deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity of the same actually delivered. 4 & 5 Wm. 4, cap. 89, sec. 20.

OUTWARD REGULATIONS.

Allowances
for natural
waste.

Upon the exportation of Wines, lodged in warehouses not of special security, an allowance shall be made upon every cask for natural waste, according to the time which the same shall have been warehoused (2), after the following rate. 3 & 4 Wm. 4, cap. 57, sec. 40.

For any time not exceeding.....1 year ... 1 gallon,
Exceeding 1 year, and not exceeding 2 years... 2 gallons,
For any time exceeding.....2 years... 3 gallons,

Cockets for
bottled wine

Upon the exportation of any Wine which has been bottled in the United Kingdom, such fact is in future to be expressed upon the Cocket accompanying the same. Min. C. C. 21 Aug. 1834.

REGULATIONS FOR DRAWBACK (3).

Wine for
val Offi-

A drawback of the whole of the duties of Customs, shall

(1) In all cases where Wine shall be destroyed in bond as unfit for sale, the duty is not to be charged on any deficiency exceeding the usual allowance for natural waste, unless the officers have substantial grounds for suspecting that fraud had been committed. Min. C. C. 14 Feb. 1838.

Packages from which wine or spirits have been racked, or drawn off, or started and destroyed, are to be delivered, free of duty. Min. C. C. 20 Oct. 1835.

(2) No duty is to be charged for any deficiency in Warehoused Wine removed coastwise under bond, nor where duty is due on deficiencies in Wine re-dipped for exportation, no charge is to be made for any fractional part of a gallon, unless in either case, the same shall exceed five-tenths of a gallon. Min. C. C. 24 Aug. 1832, and 7 Oct. 1834.

(3) The quantity of wine in bottles entered for the Drawback, both to the Colonies and all other places, shall be ascertained by actual experiment, except as regard Wines of delicate and high quality, and such as are usually imported in bottles and exported in the original package, provided the officer be satisfied that the bottles are of the capacity stated by the Exporter, and are in the original Packages. The quantity must be inserted by the Searchers in the Cocket and Bill. Min. C. C. 26 Feb. and 6 April 1836.

Duty paid Wines may be shipped as Stores for the Drawback, under the same regulations as are observed in respect to Refined Sugar, Tobacco and Coffee so shipped, provided the quantity be not less than three dozen reputed quart bottles in each case. T. O. 13 Feb. 1836.

WINE (Continued),

REGULATIONS FOR DRAWBACK (Continued).

be allowed for Wine intended for the consumption of Officers of the Navy, on board such of His Majesty's ships in actual service, as they shall serve in, not exceeding the quantities hereinafter specified, viz:—

		Gallons.
Proportion for every	Admiral	1,260
	Vice-Admiral	1,050
	Rear-Admiral	840
	Captain of the first and second rate...	630
	Captain of the third, fourth and fifth rate	420
	Captain of an inferior rate	210
	Lieutenant and other Commanding Officers, and every Marine Officer }	105

but such Wine shall only be shipped at the ports of London, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast Dublin, Cork, Leith or Glasgow. Ports of
Shipment.
3 & 4 Wm. 4, cap. 52, sec. 96.

The person entering such Wine, and claiming the drawback, shall state in the entry, and declare on the debenture, the name of the officer for whose use it is intended, and of the ship in which he serves, and such Wine shall be delivered into the charge of the officers at the port of shipment, to be secured in the King's warehouse until duly shipped, and such officers having certified upon the debenture the receipt of the Wine into their charge, the debenture shall be computed and passed, and delivered to the person entitled to receive the same. Particulars
of entry Sec. 97.

If any such officer shall leave the service, or be removed to another ship, the officers of Customs at any of the before-mentioned ports, may permit the transfer of such Wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transshipment from one ship to another for the same officer, or the relanding and warehousing for future re-shipment (1), or may receive back the duties for any such Wine, and deliver the same for home use, but if any such Wine be not laden on board the ship for which it was intended, or be unladen without permission of the proper officers, the same shall be forfeited. Transfer of
Stock
Sec. 98.

(1) The surplus stock of Wine of Naval Officers may remain in the King's Warehouse for a period not exceeding 12 months, without any charge for rent. T. O. 27 Nov. 1824.

WOAD.

Cultivation. **WOAD** is a plant cultivated in several parts of Europe, in the Azores and the Canaries. It is ground to a powder and formed into a mass or heap, and undergoes a partial fermentation.

WOOD GENERALLY.

From New South Wales **Wood Goons** the produce of New South Wales and Norfolk Island, and **Wood Goods** the produce of and imported from Van Dieman's Land, are to be admitted upon the same terms as similar articles imported from the British Possessions in North America. T. O. 16 Dec. 1803, and 31 May 1830.

Delivery from Warehouses. Entries for Wood Goods from the bonded warehouses at out-ports, are not to be passed for smaller quantities than the following. C. O. 26 Sep. 1820.

Articles paying duty by tale, not less than 1 Great Hundred.
Those paying duty by measure, not less than 1 Load.

Bonding Yards. The Board of Customs will not object to the approval of yards for the reception of Wood Goods, if the same be securely fitted either with a close wooden fence, or an open wooden fence, with intervals not exceeding 1 inch, and of the height of 12 feet. Min. C. C. 28 July 1829.

Removals between England and Ireland. All articles of Wood may be removed between England and Ireland respectively, under the usual coast regulations, except in such cases where any difference of duty exists, when in addition to the ordinary coast documents, officers are to require a warrant inwards and a cocket outwards. T. O. 26 Dec. 1823, and C. O. 27 April 1826.

ANCHOR STOCKS.

From New South Wales &c. **Anchor Stocks** imported from New South Wales, and Van Dieman's Land, are to be admitted on payment of the ad valorem duty of £5 per cent. T. O. 20 April 1825, and 27 Feb 1830.

BATTENS.

May be sawn for exportation. **Battens** may be sawn in bond for exportation, under the same regulations as are adopted in regard to Deals. Min. C. C. 20 Nov. 1834. See Deals, Page 275.

BOARDS.

Restrictions on Importation **Boards** the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 52, sec. 2, 21 and 22.

WOOD (Continued).

DEALS.

If in any case Deals imported into Ireland would, according to the graduated scale in use in that country, be chargeable with a higher rate of duty than Deals of the same dimensions imported into England, the duty shall be reduced, so as to be equal only to that charged in England. T. O. 11 Aug. 1826.

Imported
into
Ireland

Deals in bond may be sawn for exportation in the bonding yards, during the legal hours, upon condition that the operation be confined to sawing them thinner only, and that their identity be preserved by leaving a sufficient portion of one end uncut. Min. C. C. 30 Jan. 1833.

May be
sawn for ex-
portation

REGULATIONS FOR DRAWBACK.

The Purser, Agent or Captain, of any Mine intending to claim the drawback for Deals and Timber used therein, shall enter in a book, an account of the quantity so used, stating of whom the same were purchased, and at what port imported, and twice in each year he shall deliver an account thereof to the officers of Customs at the port where the duty thereon was paid, and shall make a declaration to the truth of such account, and shall if required, produce the costs book of such Mine, and if any false account be delivered with intent to defraud, he shall forfeit on conviction the sum of 200*l.*, and for every subsequent offence, the sum of 400*l.* 3 & 4 Wm. 4, cap. 58, sec. 13 and 15.

Deals
Timber
used in
Mines

The person or his agent who shall have supplied the Deals and Timber, shall make a declaration to the truth of his account, referring to the importation and payment of duties, and shall further declare that the same are the identical Deals and Timber for which the duties of Customs had been so paid, and the officers being satisfied of the truth thereof, shall issue a debenture accordingly, but no debenture shall be paid after the expiration of three years from the date of payment of duties mentioned in such debenture. Sec. 14.

Declaration
to be made,

FIREWOOD.

The Fathom of Firewood is to be considered in practice, as 6 feet long, 6 feet wide and 6 feet high, and in pieces not more than 18 inches long. C. O. 18 Aug. 1825.

What con-
stitutes a
Fathom.

Articles of wood split or used as dunnage, or brought as stowage for cargoes of hemp and flax, and which may not be worth the rated duties chargeable thereon, are to be reduced to Firewood at the proprietor's expence, and no such articles shall be allowed to pass as Firewood, unless they be so split, rent apart and entirely separated, as to be rendered totally unfit for any other purpose than such. T. O. 4 Jan. 1822, and C. O. 10 Oct. 1820, 28 June 1824, 18 Aug. 1825, and 2 Sep. 1830.

Dunnage
Wood to be
reduced to
Firewood

WOOD (Continued).

MASTS.

Restrictions on Importation **Masts** the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only), except in British ships, or in ships of the country of which they are the produce, or in ships of the country from which they are imported, on forfeiture thereof, and of 100*l.* by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

RED OR GUINEA WOOD.

Importation and use. **Red or Guinea Wood** is imported from Africa, and is used in dyeing.

SPARS.

Admeasurement for duty In admeasuring **Lancewood Spars** under 22 feet in length, the diameter for duty is to be taken at 11 feet from the butt. T. O. 7 Nov. 1829.

TEAKE WOOD.

Production and use. **TEAKE WOOD** is a native of the East Indies, where it is produced in large quantities, particularly in the forests of Malabar. It is remarkably durable, and found by long experience, to be the most useful ship timber in Asia.

TIMBER (1).

Restrictions on Importation **Timber**, the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only), except in British ships, or in ships of the country of which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of 100*l.* by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22.

Birch Timber imported into Scotland. All importations of **Birch Timber** or **Wood** under 8 inches square, and not exceeding 3 feet in length which may be made at ports in Scotland for the use of the British Fisheries, may be admitted to entry at the ad-valorem duty of £20 per cent. as unmanufactured Wood. T. O. 3 Oct. 1831.

TIMBER ENDS.

To be charged with duty. **TIMBER ENDS** remaining on board ships after the discharge of their cargoes, are to be charged with the proper duties. C. O. 9 Aug. 1797.

TREENAILS.

From New South Wales **TREENAILS** imported from New South Wales, are to be admitted to entry on payment of the ad-valorem duty of £5 per cent. T. O. 3 Sep. 1825.

(1) For Timber used in Mines, see *Deals*, page 275.

WOOL, (1.)

BEAVER Wool is the hair of a well known amphibious Animal, found in various parts of Europe, but abundantly in Canada.—Hares Wool is principally imported from the north of Europe and America. Where produced.

Wool the produce of Europe, shall not be imported into the United Kingdom, (unless to be warehoused for exportation only,) except in British ships, or in ships of the country from which it is the produce, or in ships of the country from which it is imported, on forfeiture thereof, and of £100 by the master of the vessel. 3 & 4 Wm. 4, cap. 54, sec. 2, 21 and 22. Restrictions on Importation

The allowance for tare on bags of Spanish Wool of ordinary texture, is 10 lbs. per cent., but the officer may tare any bags which may appear to him less than 8 lbs. per cent., or which may be of a different texture from those in which Spanish Wool is ordinarily imported. T. O. 13 Oct. 1820. Tare on Spanish Wool.

The tare on Cotton Wool from Brazils and St. Domingo is 2 lbs. per cent., and from all other places 3 lbs. per cent. T. O. 19 March, 1821. Tare on Cotton Wool

WOOLLEN GOODS.

Stuffs, or Fabrics of Wool, or of any mixture thereof with any other material, may be taken out of Warehouse to be cleaned, refreshed, dyed, &c., under security by bond to return the same to the Warehouse within the time directed (in each case) by the Commissioners of Customs. 3 & 4 Wm. 4, cap. 57, sec. 35. May be cleaned, dyed &c. in Warehouse.

WRECKED GOODS.

The Commissioners of His Majesty's Customs, or the Officers of the Customs acting under their directions, may enquire into and receive proof of the extent to which any Foreign Goods, derelict, jetsam, flotsam or wreck, as cannot be sold for the amount of duty due thereon, shall have been damaged, and to make such abatement of the duties as to them shall appear to bear a just proportion to the damage so ascertained. 6 & 7 Wm. 4, cap. 60, sec. 3. INWARDS Damage to be allowed.

Whenever any goods found derelict, and Articles under the denomination of Goods Jetsam, Flotsam and Lagan, shall be reported to the Officers of Customs, notice thereof shall be forthwith given by them to the Receiver General of Droits of Admiralty, and all such Goods shall be placed at his disposal, subject however to the payment of duties chargeable thereon, and in case the rightful owner shall Notice of such Goods found derelict to be given.

(1) The reweighing of CottonWool, upon removal coastwise from one warehousing port to another, may be dispensed with. See page 38.

WRECKED GOODS (Continued).

INWARDS : prove his claim thereto within Twelve Calendar Months from the day on which they shall be so reported, such Goods shall be restored to him on payment of the duties and charges attending the same, and a reasonable compensation to the amount of one-third of the net value, (after abating the duties and charges aforesaid,) to the salvors thereof; but if no such claim be established within such period, then the Goods shall be condemned as Droits of Admiralty, and may be sold by the Receiver General, without any process from the High Court of Admiralty, and the net proceeds, after payment of duties, salvage and other charges, shall be carried by him to the credit of the Consolidated Fund. Sec. 7.

Cargoes may be forwarded to the port of destination. In cases of vessels wrecked on their homeward voyages, and where the parties are desirous to have the cargoes forwarded to the port of destination, the re-shipment thereof may be allowed without waiting for the Board's previous permission, but the goods must be accompanied by an officer, whose day pay for the whole period of his absence and travelling charges in returning to duty, must be borne by the merchant. C. O. 17 Dec. 1819, and T. O. 14 March 1821.

May be sent in coasting vessels. Goods saved from wrecked vessels may be shipped in a coasting ship to the original port of destination, upon a proper account being taken and forwarded in the usual manner, although such vessel may have other goods on board. Min. C. C. 4 Feb. 1834.

OUTWARDS : Goods saved from vessels wrecked on their outward voyages, may (at the request of the parties) be sent back to the shipping port under proper regulations, without waiting for the Board's previous permission. C. O. 29 April 1819.

YARN.

How produced. **MOHAIR** Yarn is spun from the soft and silvery white hairs of a peculiar species of Goat, which is frequent about Angora in Asiatic Turkey.

INWARDS : Mohair Yarn the produce of Asia, may be imported into the United Kingdom for home use, from the dominions of the Grand Seigneur in the Levant Seas, in ships of his dominions. 3 & 4 Wm. 4, cap. 54, sec. 4.

TONNAGE ADMEASUREMENT.

The Rule by which Tonnage of Vessels is to be ascertained. From and after the 1st day of January 1836, the tonnage of every Vessel requiring Registry, except such as are already registered, (unless the Owner shall require the same, or unless where any Vessel shall have been altered,) shall previous to her being Registered, be measured and

TONNAGE ADMEASUREMENT (Continued).

ascertained while her hold is clear, and according to the following rule, viz.—Divide the length of the upper Deck between the afterpart of the Stem and the forepart of the Sternpost into six equal parts.—Depths; At the foremost, the middle and the aftermost of those points of division, measure in feet and decimal parts of a foot, the depths from the under side of the upper Deck to the Ceiling at the Limber Strake. In the case of a break in the upper Deck, the depths are to be measured from a line stretched in a continuation of the Deck.—Breadths; Divide each of those three depths into five equal parts, and measure the inside breadths at the following points, viz. at one-fifth and four-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper deck at the midship depth.—Length; At half the midship depth measure the length of the Vessel from the afterpart of the Stem to the forepart of the Sternpost; then to twice the midship depth add the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the foremost division, three times the upper breadth and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division, for the sum of the breadths; then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by 3500 which will give the number of Tons for Register.—If the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth and height of such part thereof as may be included within the bulkhead; multiply these three measurements together, and dividing the product by 92.4, the quotient will be the number of tons to be added to the result as above found.—In order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake. 5 and 6 Wm. 4, cap. 56, sec. 2, 8, and 9.

The tonnage of every merchant vessel belonging to the United Kingdom, ascertained in manner aforesaid, shall be deemed to be the burthen thereof, and shall be inserted in the certificate of registry of the said vessel.—Sec. 3,

Tonnage when known to be entered in Register.

Any vessel propelled by Steam, the tonnage due to the Cubical Contents of the Engine Room, shall be determined in the following manner, and shall be deducted from the total tonnage ascertained by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage, viz.—measure the inside length of the Engine Room in feet and decimal parts of a foot, from the foremost to the after-

Mode of ascertaining tonnage of Steam Vessels.

TONNAGE ADMEASUREMENT (Continued).

most bulk-head, then multiply the said length by the depth of the vessel at the midship division as aforesaid, and the product by the inside breadth at the same division at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92, 4, and the quotient shall be deemed the tonnage due to the Cubical Contents of the Engine Room, which shall be set forth in the certificate of registry, and also the length of the Engine Room as part of the description of the vessel, and any alteration of such tonnage or of such length, after registry, shall require registry *de novo*. Sec. 4 and 5.

To ascertain
tonnage of
vessels when
laden.

For the purpose of ascertaining the tonnage of all ships whether belonging to the United Kingdom or otherwise, while their cargoes are on board, the following rules shall be observed, viz. measure first, the length on the upper deck between the afterpart of the stem and the forepart of the stern-post; secondly, the inside breadth on the underside of the upper deck at the middle point of the length; and thirdly the depth from the underside of the upper deck down the pumpwell to the skin; multiply these three dimensions together and divide the product by 130, and the quotient will be the tonnage of such vessel. Sec. 6.

Tonnage
to be carved
on Beam.

The true amount of the register tonnage of every merchant vessel belonging to the United Kingdom, ascertained according to the rule established, shall be deeply carved or cut in figures of at least three inches in length on the main beam of every such vessel, prior to her being registered. Sec. 7.

VALUE OF GOODS EXPORTED FROM THE BONDED WAREHOUSES (1).

A TABLE CONTAINING MOST OF THE LEADING ARTICLES OF EXPORTATION FROM THE BONDED WAREHOUSES, WITH AN ASSUMED VALUE AFFIXED TO EACH ARTICLE (INCLUDING THE DUTY), BEING INTENDED AS A GUIDE TO MERCHANTS AND OTHERS IN THE PREPARATION OF BOND NOTES ONLY.

	£.	s.	d.		£.	s.	d.
Almonds, Bitter, the cwt.	4	0	0	Cardamoms, the lb.	0	4	0
— Jordan, the cwt.	14	0	0	Cassia Buds, the lb.	0	1	6
— All other sorts, cwt.	5	0	0	— Lignum, the lb.	0	1	0
Aloes, the lb.	0	2	6	Castor, the lb.	2	0	0
Alum, the cwt.	1	0	0	Cheese, the cwt.	3	0	0
Ambergris, the oz.	0	10	0	China Root, the lb.	0	0	6
Annotto, the cwt.	10	0	0	Cinnamon, the lb.	0	8	0
Argol, the cwt.	2	10	0	Cloves, the lb.	0	2	0
Arrow Root, the lb.	0	1	6	Cobalt, the cwt.	15	0	0
Ashes, Pot and Pearl, the cwt.	1	15	0	Cochineal, the lb.	0	8	0
Bacon, the cwt.	3	0	0	Coroa, the lb.	0	1	0
Barilla, the ton.	10	0	0	Coculus Indicus, the lb.	0	3	0
Barwood, the ton.	8	0	0	Coffee, Foreign, the lb.	0	2	0
Beef, salted, the cwt.	2	10	0	— British Plantation, the lb.	0	1	0
Benjamin, the cwt.	10	0	0	— East India, the lb.	0	1	6
Berries, the cwt.	1	5	0	Colocynth, the lb.	0	4	0
Books before 1801, the cwt.	6	0	0	Columbo Root, the lb.	0	0	6
— since 1801, the cwt.	10	0	0	Copperas, the cwt.	4	0	0
Boracic Acid, the cwt.	3	0	0	Cork, the cwt.	3	0	0
Borax or Tincal, the cwt.	4	0	0	Corn, Wheat, the quarter.	4	0	0
Box Wood, the ton	10	0	0	— Barley, the quarter	2	0	0
Brazil Wood, the ton	50	0	0	— Oats, the quarter	1	10	0
Brimstone, the cwt.	0	10	0	— Peas, the quarter.	2	10	0
Bristles, the lb.	0	2	6	— Beans, the quarter	2	10	0
Bugles, the lb.	0	3	0	Cowries, the cwt.	2	0	0
Butter, the cwt.	4	0	0	Cream of Tartar, the cwt.	3	0	0
Camphor, refined the cwt.	12	0	0	Cubeb, the lb.	0	1	0
— unrefined, the cwt.	9	0	0	Currants, the cwt.	3	0	0
Camwood, the ton.	20	0	0	East India Goods, viz. :—			
Canes, Bamboo, the 1,000	7	0	0	— Long Cloths, the piece.	1	0	0
— Battans not ground				— Sallampores, the piece.	0	10	0
the 1,000	2	10	0	— Romals, Silk, the piece	2	0	0
— Reed Canes, the 1000	1	5	0	— Romals, Cotton, the piece	0	10	0
Cantharides, the lb.	0	6	0	— Nankeens, the piece.	0	3	0
Caoutchouc, the cwt.	6	0	0	— Corahs, printed, the piece	1	10	0
				— Bandannoes, the piece	1	5	0

(1) Warehoused Goods exported, must be described in the Bond Notes, agreeably to the description in the Warehousing Entry and the Table of Duties Inwards Min. C. C. 10 May 1827.

VALUE OF GOODS EXPORTED FROM THE BONDED WAREHOUSES (Continued).

	£.	s.	d.		£.	s.	d.
Ebony, the ton	5	0	0	Liquorice Juice, the cwt.	8	0	0
Figs, the cwt.	2	0	0	Root, the cwt.	5	0	0
Flax, and Tow, the cwt.	3	0	0	Legwood, Foreign, the ton	8	0	0
Fustic, the ton	6	0	0	British Plantation			
Flour, wheaten, the cwt.	1	0	0	the ton	5	0	0
Galls, the cwt.	5	0	0	Macaroni, the lb.	0	1	0
Gamboge, the cwt.	15	0	0	Mace, the lb.	0	6	0
Gentian, the cwt.	1	10	0	Madder, the cwt.	4	0	0
Ginger, British Plantation, the cwt.	8	0	0	Root, the cwt.	2	10	0
East India, the cwt.	2	0	0	Mahogany Foreign, the ton	30	0	0
Glue, the cwt.	3	0	0	B. P. the ton	20	0	0
Grains, Guinea, the lb.	0	3	0	Honduras, the ton	10	0	0
Gum Ammoniacum, the cwt.	5	0	0	Manna, the lb.	0	5	0
Animi, the cwt.	8	0	0	Marmalade, the lb.	0	3	6
Arabic, the cwt.	9	0	0	Mastic, the cwt.	15	0	0
Asafoetida, the cwt.	4	0	0	Melasses, the cwt.	1	10	0
Copal, the cwt.	10	0	0	Musk, the oz.	1	5	0
Gualacum, the cwt.	10	0	0	Myrrh, the cwt.	12	0	0
Kino, the cwt.	15	0	0	Nicaragua Wood, the ton	20	0	0
Lac Dye, the cwt.	10	0	0	Nutmegs, the lb.	0	8	0
Sandarac, the cwt.	4	0	0	Nux Vomica, the lb.	0	3	0
Senggal, the cwt.	5	0	0	Oakum, the cwt.	1	0	0
Shell Lac, the cwt.	8	0	0	Ochre, the cwt.	1	0	0
Stick Lac, the cwt.	3	0	0	Oil, viz.—Olive Oil, the tun	50	0	0
Tragacanth, the cwt.	15	0	0	Palm Oil, the cwt.	1	10	0
Hams, the cwt.	6	0	0	Chemical, Essential, or			
Hats & Bonnets, Bast, the doz.	2	0	0	Perfumed, viz.			
Straw, the doz.	10	0	0	Caraway, the lb.	0	14	6
Helebore, the lb.	0	0	6	Cloves, the lb.	1	5	0
Hemp, the cwt.	1	10	0	Lavender, the lb.	0	12	0
Hides, the cwt.	3	0	0	Peppermint, the lb.	1	4	6
Honey, the cwt.	4	0	0	Spike, the lb.	0	8	0
Horns, the cwt.	5	0	0	Cassia, the lb.	0	10	0
Horn Tips, the cwt.	1	10	0	Bergamot, the lb.	0	10	0
Indigo, the lb.	0	6	0	Lemon, the lb.	0	9	0
Iron in Bars, the ton	7	0	0	Thyme, the lb.	0	5	0
Isinglass, the cwt.	60	0	0	Olibanum, the cwt.	2	10	0
Jalap, the lb.	0	2	6	Opium, the lb.	0	17	0
Lead,—Black, Red and White, the cwt.	1	5	0	Orris Root, the cwt.	2	0	0
Fig, the ton	15	0	0	Pearl Barley, the cwt.	2	0	0
Lignum Vitæ, the ton	12	0	0	Pepper, the lb.	0	2	0
Linseed, the quarter	2	10	0	Pimento, the lb.	0	1	0
				Pink Root the lb.	0	1	0
				Pitch, Burgundy, the cwt.	1	10	0
				other sorts, the cwt.	0	7	0

VALUE OF GOODS EXPORTED FROM THE BONDED WAREHOUSES (Continued).

	£.	s.	d.		£.	s.	d.
Pork, salted, the cwt.	3	0	0	Sugar, East India, the cwt. ..	4	0	0
Prunellocs & Prunes, the cwt. 1	10	0		— B. P. the cwt.	3	0	0
Quicksilver, the lb.	0	3	0	Tallow, the cwt.	2	10	0
Quinine, Sulphate of, the oz. 0	6	0	0	Tapioca, the cwt.	3	0	0
Raisins, the cwt.	3	0	0	Tar, the Last of 12 Barrels ..	8	0	0
Rhubarb, the lb.	0	7	0	Tea, the lb.	0	5	0
Rice, not rough. Foreign, the cwt.	2	0	0	Teeth Elephant's, the cwt. ..	24	0	0
— B.P. the cwt. 0	15	0	0	Terra Japonica, the cwt.	2	10	0
Rosewood, the ton	15	0	0	— Sienna, the cwt.	1	10	0
Rosin, the cwt.	0	10	0	Tin, the cwt.	4	0	0
Saccharum Saturni, the lb.	0	1	0	Tobacco, manufactured the lb. 0	15	0	0
Safflower, the cwt.	6	0	0	— unmanufactured the lb. 0	3	6	0
Saffron, the lb.	1	5	0	Tortoise-shell, unmanufactured the lb.	1	10	0
Sago, the cwt.	1	0	0	Turmeric, the cwt.	1	10	0
Saltpetre, the cwt.	1	10	0	Turpentine, the cwt.	0	15	0
Sarsaparilla, the lb.	0	2	0	Valonia, the cwt.	0	15	0
Saunders, Red, the ton.	10	0	0	Verdigris, the lb.	0	1	6
Scammony, the lb.	0	15	0	Vermicelli, the lb.	0	1	0
Seed, viz. Aniseed the cwt. 3	10	0	0	Vinegar, the gallon	0	2	6
Segars, the lb.	1	0	0	Wax Bles, unbleached the cwt. 8	0	0	0
Sena, the lb.	0	2	0	— bleached, the cwt. ..	10	0	0
Shumac, the ton	15	0	0	Wine, all sorts, the gallon. ...	0	10	0
Silk Raw, the lb.	1	0	0	Woad, the cwt.	1	0	0
Skins, the cwt.	3	0	0	Wood, Deals to 21 ft. the 120	30	0	0
Smalts, the lb.	0	2	0	— above 21 feet, the 120	60	0	0
Spelter, the cwt.	0	12	0	— Oak Plank, the Load ..	8	0	0
Spirits (except Rum.) the gall. 1	10	0	0	— Fir Timber, the Load ..	5	0	0
— Rum, the gallon	0	15	0	— Staves under 36 in. 120	10	0	0
— Cordials, the gallon. .	2	0	0	— under 50 in. 120	15	0	0
Sponge, the lb.	0	15	0	— under 60 in. 120	20	0	0
Squills dried, the cwt.	2	10	0	— under 72 in. 120	25	0	0
— not dried, the cwt. ..	0	15	0	— above 72 in. 120	30	0	0
Steel, the ton	20	0	0	Wool, Cotton Wool, the cwt. ,	2	10	0
Sugar, Foreign, the cwt.	5	0	0				

Note.—The value of all Goods which pay an ad-valorem duty, must be approved by the Officer in whose custody they are placed.

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